

# **EXHIBIT 1**

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Attorneys for Defendant West  
Michigan Spline, Inc.

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

<b>In Re</b>	:	
<b>DELPHI CORPORATION, et al.,</b>	:	Chapter 11
	:	Case No. 05-44481 (RDD)
Debtors.	:	Hon. Robert D. Drain
<b>-----x</b>		
DELPHI CORPORATION, et al.,	:	
	:	
Plaintiffs,	:	
Against	:	
	:	
WEST MICHIGAN SPLINE, INC.,	:	Adv. Pro. No. 07-02600 (RDD)
	:	
Defendant.	:	
<b>-----x</b>		

**DECLARATION OF GARY HILL**

Gary Hill declares as follows:

1. I am the President of West Michigan Spline, Inc. ("WMS").
2. I make this Declaration upon personal knowledge and if called as a witness would

testify to the facts contained herein.

**WMS'S BUSINESS**

3. WMS is a family owned business founded in 1987, with few employees, and is located in Holland, Michigan.

4. WMS designs, manufactures, repairs and refurbishes spline rolling machines used in the automotive and other industries.

5. Spline rolling machines are large pieces of industrial equipment, often costing hundreds of thousands of dollars to design, develop, and fabricate. Manufacturing a spline rolling machine for a customer requires WMS to make a significant capital commitment to purchase the raw materials and components necessary to manufacture a spline rolling machine.

6. At its peak, WMS had 12 employees and was among the top three spline rolling machine makers in the world. Since the collapse of the U.S. automotive industry in 2008, WMS's revenues have dropped dramatically and WMS had reduced its workforce to only three employees, including myself, and now has seven employees.

#### **WMS'S RELATIONSHIP WITH DELPHI**

7. WMS's business relationship with Delphi Automotive Systems LLC ("DAS") and its various affiliates (collectively "Delphi") began in approximately 1988, when Delphi was still part of General Motors Corporation.

8. Over the past 22 years, WMS has manufactured, repaired, and refurbished multiple spline rolling machines for Delphi, and has as well performed service on Delphi's existing spline rolling machines.

#### **DELPHI PURCHASES TWO SPLINE ROLLING MACHINES FROM WMS**

9. On October 12, 2004, Delphi issued purchase order number S2M81551 to WMS for the remanufacturing, re-tooling, and enhancement of an Anderson Cook Model 350-S Spline Rolling Machine. **Exhibit A.** The remanufactured spline rolling machine was later assigned Asset Tag # 140082 ("Spline Machine 1").

10. Also on October 12, 2004, Delphi issued purchase order number S2M81552 to WMS for the fabrication of a Model 48D Spline Rolling Machine, later assigned Asset Tag #

140080 (“Spline Machine 2”). **Exhibit B.** The purchase orders are referred to individually as a “Purchase Order” and collectively as the “Purchase Orders”.

11. Each Purchase Order provided that payment of 90% of the purchase price for the applicable machine was due upon run-off of the machine at WMS’s facility, to be paid on MNS-2, or second day, second month payment terms. The final 10% of the purchase price of each machine was due after set-up and run-off of the machine at Delphi’s facility, also on MNS-2 payment terms.

12. “Run-off” is the process by which WMS demonstrates to Delphi that a machine performs to the specifications required by Delphi. The 90% run-off occurs at WMS’s facility and confirms for Delphi that the machine meets its specifications and is ready for shipment to its manufacturing facility. The 10% run-off occurs after installation of the machine at Delphi’s manufacturing facility to insure the machine still meets Delphi’s specifications after shipping and reinstallation at Delphi’s manufacturing facility.

13. Delphi and WMS completed the run-off of Spline Machine 1 at WMS’s facility on July 28, 2005. WMS invoiced Delphi for 90% of the Purchase Order price - \$254,185.20 – on August 31, 2005. **Exhibit C.** Upon completion of the run-off, WMS shipped Spline Machine 1 to Delphi on September 9, 2005. WMS received payment of the \$254,185.20 via check dated October 3, 2005, from Delphi on October 6, 2005.

14. Delphi and WMS completed the run-off of Spline Machine 2 at WMS’s facility on July 2, 2005. Upon completion of the run-off, WMS shipped Spline Machine 2 to Delphi on July 14, 2005, and invoiced Delphi for 90% of the Purchase Order price - \$360,729.90. **Exhibit D.** WMS received payment of the \$360,729.90 via check dated September 2, 2005, from Delphi, on September 6, 2005. Each payment is referred to individually as a “Transfer” and collectively as the “Transfers”.

15. As of the Petition Date, other than the 10% balances owing under the Purchase Orders, no other amounts were owing from Delphi or any of its affiliated debtors to WMS.

16. On October 3, 2005, Delphi and WMS completed the final run-off of Spline Machine 1 at Delphi's facility in Queretaro, Mexico. Delphi paid the final \$28,242.80 owing for Spline Machine 1 to WMS on May 12, 2006.

17. On October 3, 2005, Delphi and WMS completed the final run-off of Spline Machine 2 at Delphi's facility in Queretaro, Mexico. Delphi paid the final \$41,348.90 owing to WMS for Spline Machine 2 on April 10, 2006.

18. Because no pre-petition amounts were owing from Delphi to WMS as of July 31, 2006, the proof of claim bar date in these cases, WMS did not file a proof of claim against Delphi, and was not a creditor of Delphi.

19. Further, because WMS was not a creditor of Delphi, and is a small company with limited financial resources, WMS did not hire bankruptcy counsel to monitor Delphi's bankruptcy cases and the Court's docket. Accordingly, until December 2009, WMS did not know that Delphi had sought and obtained authority to file the complaints under seal and extend the time for service of the complaints or that, in late September 2007 or early October 2007, Delphi and its affiliates or successors had commenced a lawsuit under seal against WMS seeking to avoid and recover as preferential the Transfers to WMS totaling \$614,915.

**DELPHI'S DELAY IN PROSECUTION OF THESE CASES HAS PREJUDICED WMS**

20. Since October 2007, the WMS personnel who had direct contact on behalf of WMS with Delphi and were most knowledgeable about WMS' relationship and business dealings with Delphi ("Former Key Employees") have left WMS, and are no longer employed by WMS. These individuals include Johnny Coppinger, Keith Sytsma, Gary Parton, and Clyde Hinzman. Also, WMS's sales and service representative in Mexico, Dieter Koenig, no longer represents WMS either.

21. Because WMS did not know it had been sued by Delphi, WMS followed its normal procedures, after preserving certain limited information, of cleaning the hard drives of the computers of its Former Key Employees, without taking steps to preserve information necessary or helpful to its defense of Delphi's lawsuit.

22. Similarly, because WMS did not know it had been sued by Delphi, WMS made no arrangements with its Former Key Employees to obtain information about the issues in the lawsuit, conduct exit interviews, or to keep in touch with them. I have no knowledge of how to contact Johnny Coppinger.

23. Because WMS did not know it had been sued by Delphi, WMS took no special steps to organize and preserve its records with respect to Delphi.

24. If WMS had known that Delphi had sued it, WMS could and would have taken special steps to organize and preserve its records with respect to Delphi, hold exit interviews with Former Key Employees and make arrangements to maintain contact with the Former Key Employees in case WMS would need them to provide litigation information or serve as witnesses.

25. During the more than two years between Delphi filing the lawsuit until WMS learned about it, Delphi and WMS had numerous business discussions and reached agreement on significant new business, including business related to the re-tooling of Spline Machine 2. On August 31, 2009, Delphi issued WMS purchase order 450928130 (the "**2009 Purchase Order**") describing the new work WMS agreed to perform for Delphi. A copy of the 2009 Purchase Order is attached as **Exhibit E**.

26. During the negotiation of the 2009 Purchase Order, Delphi did not disclose to WMS that it had already commenced a lawsuit against WMS. If WMS had known about the lawsuit Delphi had filed against it, WMS would have negotiated differently with Delphi. In particular, WMS had significant negotiating power with respect to the 2009 Purchase Order

because Spline Machine 2 was based on WMS's proprietary designs. No other company had the knowledge or expertise to repair or modify Spline Machine 2 quickly and efficiently. It would have been difficult, time consuming and expensive for Delphi to find another supplier to provide the services WMS agreed to provide related to Spline Machine 2 under the 2009 Purchase Order. Further, WMS had the only detailed engineering drawings and engineering specifications for Spline Machine 2. Without the engineering specifications and drawings, any other service provider would be left to guess as to the mechanization and operation of Spline Machine 2, adding significant time and cost to the requested repair. If WMS had known of the lawsuit, WMS would have refused to accept the 2009 Purchase Order with Delphi unless Delphi agreed to release WMS from all future preference liability.

27. WMS has been substantially prejudiced by Delphi concealing from WMS for over two years that it was suing WMS, because had WMS known of the lawsuit, WMS would not have agreed to do business with Delphi on the terms outlined in the 2009 Purchase Order. After the first quotation, Delphi sent two request for price reduction during the negotiations for this purchase order. Again, had WMS known of the lawsuit WMS would not have agreed to price reductions.

28. Further, during the period after Delphi commenced the lawsuit, but before Delphi served WMS with a copy of the complaint, Delphi requested WMS perform emergency maintenance on its spline rolling machines. These service calls were necessary to keep Delphi's operations from shutting down and disrupting the just-in-time supply chain Delphi was a key link in. Had WMS known of the lawsuit, it would not have performed the emergency service calls unless Delphi had agreed to waive all preference claims.

29. Furthermore, during the period after Delphi commenced the lawsuit, but before Delphi served WMS with a copy of the complaint, Delphi had more than two years to prepare for the lawsuit that WMS was not afforded. During this period WMS could have, among other things, save funds for its defense, prepare a strategy, or delay the hiring of a new employee to cut costs even further than we had.

#### **THE TRANSFERS WERE MADE IN THE ORDINARY COURSE OF BUSINESS**

30. Delphi incurred the debts to WMS under the Purchase Orders in the ordinary course of its business. **Exhibit F**, Letter from Gary Weiss and Mark Gendregske and **Exhibit G**, Declaration of Mark Rovoll.

31. Each of the Transfers were made in the ordinary course of business or financial affairs of Delphi and WMS.

32. A historical analysis of Delphi's and WMS's business relationship is attached as **Exhibit H**. Exhibit E shows that under MNS-2 payment terms, it was ordinary for Delphi to take between 35 and 60 days to pay WMS's invoices (the "**Historical Ordinary Course Range**").

33. On August 31, 2005, WMS issued invoice number 2-693 for the 90% payment due under the Purchase Order for Spline Machine 1. Delphi paid invoice number 2-693 36 days after the invoice date, on the second day of the second month after the invoice date. *See Exhibit I – Preference Analysis.*

34. On September 6, 2005, WMS issued invoice number 2-694 for the 90% payment due under the Purchase Order for Spline Machine 2. Delphi paid invoice number 2-694 54 days after the invoice date, on the second day of the second month after the invoice date. *See Exhibit I – Preference Analysis.*

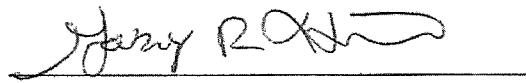
35. Each of the Transfers occurred within the Historical Ordinary Course Range between WMS and Delphi, and, therefore, Delphi may not avoid either of the Transfers as preferential.

36. Further, based on my knowledge of and expertise in the spline machine industry, each of the Transfers was made according to ordinary business terms within the spline machine industry.

37. The letter from both Gary Weiss and Mark Gendregske, former Delphi employees, states that the purchase of Spline Machine 1 and Spline Machine 2 was "in all aspects ... treated in the same manner in which [Delphi] treat[ed] all of our equipment suppliers." **Exhibit F.** Messrs. Weiss and Gendregske continue that "WMS was paid on standard contractual terms."

38. Accordingly, because Delphi incurred the debt related to the Transfers in the ordinary course of its business, the Transfers were made in the ordinary course of business or financial affairs of Delphi and WMS and on ordinary business terms within the spline machine industry, the Transfers are not avoidable as preferential.

39. I make this Declaration under penalty of perjury.

  
\_\_\_\_\_  
Gary Hill

Executed in HOLLAND, Michigan  
on November 22, 2010

EXHIBIT LIST

Exhibit A	Delphi Purchase Order S2M81551
Exhibit B	Delphi Purchase Order S2M81552
Exhibit C	WMS Invoice 2-693
Exhibit D	WMS Invoice 2-694
Exhibit E	Delphi Purchase Order 450928130
Exhibit F	February 24, 2010 Letter From Gary Weiss and Mark Gendregske
Exhibit G	Declaration of M. Rovoll
Exhibit H	Historical Transaction Analysis
Exhibit I	Ordinary Course Preference Analysis

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## **EXHIBIT A**

PAGE 02

**DELPHI**

**DELPHI SAGINAW STEERING SYSTEM**  
SHIP TO:  
3900 HOLLAND RD.  
SAGINAW MI  
48601

US

MX

VENDOR NUMBER 79-870-1702  
WEST MICHIGAN SPLINE INC  
TO: 156 MANUFACTURERS DR  
HOLLAND MI  
49424

76246

DELPHI

SEE INVOICE  
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US

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PURCHASE PAGE 1

ORDER: S2M81551 2-693

Purchasing Agent

10/12/04

PHONE: 989-757-4071

K HUNTER

Buyer

10/15/04

SHIP VIA

SEE BELOW

ALTERATION DATE

Purchasing Agent

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PAGE 03

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**SAGINAW MI**

TO: **156 MANUFACTURERS DR**  
**HOLLAND MI**  
**49424**

**VENDOR NUMBER 79-870-1702**  
**WEST MICHIGAN SPLINE INC**

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**DELPHI**

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PARQUE INDL BERNARDO QUINTANA  
MUNICIPIO EL MARQUES  
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WEST MICHIGAN SPLINE INC

156 MANUFACTURERS DR

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**DELPHI**

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MUNICIPIO EL MARQUES  
QUERETARO MX  
**DELPHI**  
16246  
HOLLAND MI  
VENDOR NUMBER 79-870-1702  
WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS OR  
HOLLAND MI  
49424

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This order is not binding until accepted. Acceptance means no objection by return of this document, even though it contains errors or omissions.

This order, including the terms and conditions on this face, becomes part of the contract, unless otherwise specified. Seller and Buyer is at any time modifying any or all terms and conditions will be written upon the Buyer's Order unless made in writing and agreed to by Seller's authorized representative.

If Government Contract Number is Shown Herein, Additional Terms and Conditions

Notified Herein Apply.

**DELPHI**

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DELPHI SAGINAW STEERING SYSTEM  
3900 HOLLAND RD.  
SAGINAW MI  
48601

SHIP TO:  
SANTA ROSA DE VITERBO 12  
PARQUE INDL BERNARDO QUINTANA  
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76246

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2ND DAY/2ND MTH-10% HLDK

MX

U.S.

DELPHI SAGINAW ACE PLT 65

SPLINE

VENDOR NUMBER 79-870-1702

WEST MICHIGAN SPLINE INC

TO: 156 MANUFACTURERS DR  
HOLLAND MI  
49424

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**DELPHI**

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ITEM NAME

DESCRIPTION

REF. NUMBER

DATE REQUIRED

TAX CODE/ %

BASE UNIT PRICE

PRICE MULTIPLE

UNIT MEASU

NET

2ND DAY/2ND MTH-10%

HLDK

WEST MICHIGAN

SPLINE

ITEM

TERMS

RECEIVED

SEQUENCE

QUANTITY ORDERED

ITEM IDENTIFICATION NO.

ITEM NAME

DESCRIPTION

REF. NUMBER

DATE REQUIRED

TAX CODE/ %

BASE UNIT PRICE

PRICE MULTIPLE

UNIT MEASU

NET

2ND DAY/2ND MTH-10%

HLDK

WEST MICHIGAN

SPLINE

ITEM

TERMS

RECEIVED

SEQUENCE

QUANTITY ORDERED

ITEM IDENTIFICATION NO.

ITEM NAME

DESCRIPTION

REF. NUMBER

DATE REQUIRED

TAX CODE/ %

BASE UNIT PRICE

PRICE MULTIPLE

UNIT MEASU

NET

2ND DAY/2ND MTH-10%

HLDK

WEST MICHIGAN

SPLINE

ITEM

TERMS

RECEIVED

SEQUENCE

QUANTITY ORDERED

ITEM IDENTIFICATION NO.

ITEM NAME

DESCRIPTION

REF. NUMBER



**DELPHI**

DELPHI SAGINAW STEERING SYSTEM  
3900 HOLLAND RD.  
SAGINAW MI  
48601

SHIP TO:	SANTA ROSA DE VITERBO 12 PARQUE IND. BERNARDO QUINTANA MUNICIPIO EL MARQUES QUERETARO MX
TO:	HOLLAND MI
VENDOR NUMBER	79-870-1702
WEST MICHIGAN SPLINE INC	156 MANUFACTURERS DR
NET	49424
ITEM SEQUENCE	INVOICE TO: SEE INVOICE INSTRUCTIONS 00 00000
QUANTITY ORDERED	US
ITEM IDENTIFICATION NO.	MX
DESCRIPTION	F.O.B. DELPHI'S PREFERRED CARRIER
REQ. NUMBER	DESTINATION UNLESS OTHERWISE INDICATED
DATE REQUIRED	SHIP VIA SEE BELOW

WEST MICHIGAN SPLINE  
WEST MICHIGAN SPLINE INC

TO: 156 MANUFACTURERS DR  
HOLLAND MI

49424

This Order is not binding until Seller signs hereon. Should be executed on acknowledgement copy which should be returned to Buyer.  
On the reverse side hereto in the terms and conditions to which Seller signs by execution of this order,  
Buyer and Seller agree to be bound by all such terms and conditions, including the complete and final  
agreement between Buyer and Seller as the same appears in any modification any addenda or bill of lading and conditions  
will be binding upon both parties unless made in writing and signed by Buyer's authorized representative.  
If Government Contract Number is shown hereon, additional Terms and Conditions  
Attached Hereto Apply.

ORDER DATE 10/12/04	PHONE: 989-757-4071 K HUNTER Buyer
ALTERATION ISSUE DATE 	
ALTERATION EFFECTIVE DATE 	PURCHASING AGENT 

This Number Must Appear On All Invoices, Packing Slips,  
Packages and Bills of Lading.  
(2) copies of your packing slip must accompany each shipment.  
Item Identification Number(s) must be shown on Packing Slips and  
Invoices.  
Invoice Attn: Accounts Payable  
Do not Decline Valuation of Express Shipments or Insure Parcel Post.

NET 2ND DAY/2ND MTH- 10% HLDK  
ITEM SEQUENCE QUANTITY ORDERED ITEM IDENTIFICATION NO. INQUIRIES NAME DESCRIPTION REQ. NUMBER DATE REQUIRED TAX CODE/ %  
SHIPPED VIA SIGNATURE AND TITLE  
\*\*\*\*\*  
WARRANTY PERIOD BEGINS AT START OF PRODUCTION.

THIS IS A CAPITAL EQUIPMENT OR CONSTRUCTION  
INVOICELESS PURCHASE ORDER.  
1. SEND ALL PRICED PACKING SLIPS (OR INVOICES IF  
YOU PREFER) PERTAINING TO THIS ORDER TO  
MARK ROWELL/989-757-4798  
2. ADDRESS AND MAIL YOUR PRICED PACKING SLIPS (OR  
INVOICE) DIRECTLY TO THIS PERSON AT THE ADDRESS  
LISTED ABOVE UNDER "INVOICE TO". THIS PERSON WILL  
BE YOUR POINT OF CONTACT FOR ALL MATTERS PERTAINING  
TO PAYMENT OF THIS PURCHASE ORDER. COMPLIANCE TO  
THESE GUIDELINES WILL PROMOTE PROMPT PAYMENT.

TERMS AND CONDITIONS JANUARY 2001, APPLY  
OF WHICH SUPPLIER HAS RECEIVED A COPY.

PAGE 11

DELPHI

REV 6/26/03

PURCHASE PAGE 1									
SHIP TO:			ORDER: S2MB1551 001						
DELPHI SAGINAW STEERING SYSTEM 3900 HOLLAND RD. SAGINAW MI 48601			PARQUE IND. BERNARDO QUINTANA MUNICIPIO EL MARQUES QUERETARO MX						
VENDOR NUMBER 79-870-1702 WEST MICHIGAN SPLINE INC 156 MANUFACTURERS DR HOLLAND MI 49424			INVOICE TO: SEE INVOICE INSTRUCTIONS 00 00000						
NET 2ND DAY/2ND MTH-10% HLD BK			US DELIVERY ADDRESS F.O.B. DESTINATION UNLESS OTHERWISE INDICATED DELPHI'S PREFERRED CARRIER						
ITEM SEQUENCE	QUANTITY ORDERED	ITEM IDENTIFICATION NO.	INQUN NAME	DESCRIPTION	REC. NUMBER	DATE REQUIRED	TAX CODE# %	SHIP VIA SEE BELOW	PURCHASING AGENT
### SPOT BUY S2MB1551 HAS BEEN ALTERED AS FOLLOWS ### THIS ORDER IS LISTED IN THE FOLLOWING CURRENCY USD DOLLAR (UNITED STATES) ADDED LINE ITEMS PER PR379471 ### THIS ITEM HAS BEEN ADDED ### ### THIS ITEM HAS BEEN ADDED ### NEW RACK BOX TO HOLD SPLINE RACKS. WHO ORDERED: M.ROVOLL/757-4798 ### THIS ITEM HAS BEEN ADDED ### DESIGN AND BUILD LOADER ENTRANCE CHUTE, EXIT CHUTE MOUNTING BRACKET, PART SUPPORT BRACKET, AND LIMIT SWITCHES FOR I-SHAFT WHO ORDERED: M.ROVOLL/757-4798 ### THIS ITEM HAS BEEN ADDED ### INSTALL TWO POSITION TAILSTOCK WHO ORDERED: M.ROWOLL/757-4798									
								10 - 4554.30 10 - 40488.70 10 - 12980.0000	PRICE UNIT OF MEASURE PC PC PC
								10 - 439- 10 - 3957 4390.0000	PRICE UNIT OF MEASURE PC

This order is not binding until accepted. Acceptance should be marked on acknowledgement copy which should be initialed or signed by authority of your order. This document is not a contract. It is a proposal, estimate, quotation, or offer and may be rejected at any time without notice. If Government Contract Number is shown hereon, additional Terms and Conditions apply.

Do not Deduct Valuation of Express Shipments or Insure Parcel Post.

ORDER DATE 10/12/04 PHONE: 989-757-4071  
ALTERATION ISSUE DATE 02/22/05 K HUNTER  
ALTERATION EFFECTIVE 02/22/05  
PURCHASING AGENT

This number must appear on all invoices, packing slips, packages and bills of lading.  
(2) copies of your packing slip must accompany each shipment.  
Item identification numbers(s) must be shown on packing slips and invoices.

Attached Hereto: Supply

11/14/2010 21:47 6163993743

1001464 USER SUZANNE J BEARDSLEY

ORIGINAL

PRINT DATE 7

PAGE 12

11/14/2010 21:47 6163993743

**DELPHI**

**DELPHI SAGINAW STEERING SYSTEM** SHIP TO:  
3900 HOLLAND RD.  
SAGINAW MI  
48601

US

TO:  
156 MANUFACTURERS DR  
HOLLAND MI  
49424

VENDOR NUMBER 79-870-1702  
WEST MICHIGAN SPLINE INC  
SEE INVOICE  
INSTRUCTIONS 00  
00000

NET  
2ND DAY/2ND MTH-10% HLDK  
F.O.B. DESTINATION UNLESS OTHERWISE INDICATED  
DELPHI'S PREFERRED CARRIER

This order is not binding until accepted. Acceptance shall be made in writing and must be received by  
Parque Indl Bernardo Quintana  
Municipio El Marques  
Queretaro MX  
76246  
DELPHI  
Mexico

MX

ALTERATION

EFFECTIVE

DATE

02/22/05

PURCHASING AGENT

SEE BELOW

SHIP VIA

ORDER DATE

10/12/04

PHONE: 989-757-4071

K HUNTER

Buyer

ALTERATION ISSUE DATE

02/22/05

ALTERATION EFFECTIVE DATE

02/22/05

PURCHASING AGENT

SEE BELOW

SHIP VIA

ORDER DATE

10/12/04

PHONE: 989-757-4071

K HUNTER

Buyer

ALTERATION ISSUE DATE

02/22/05

ALTERATION EFFECTIVE DATE

02/22/05

PURCHASING AGENT

SEE BELOW

SHIP VIA

ORDER DATE

10/12/04

PHONE: 989-757-4071

K HUNTER

Buyer

ALTERATION ISSUE DATE

02/22/05

ALTERATION EFFECTIVE DATE

02/22/05

PURCHASING AGENT

SEE BELOW

SHIP VIA

ORDER DATE

10/12/04

PHONE: 989-757-4071

K HUNTER

Buyer

ALTERATION ISSUE DATE

02/22/05

ALTERATION EFFECTIVE DATE

02/22/05

PURCHASING AGENT

SEE BELOW

SHIP VIA

ORDER DATE

10/12/04

PHONE: 989-757-4071

K HUNTER

Buyer

ALTERATION ISSUE DATE

02/22/05

ALTERATION EFFECTIVE DATE

02/22/05

PURCHASING AGENT

SEE BELOW

SHIP VIA

ORDER DATE

10/12/04

PHONE: 989-757-4071

K HUNTER

Buyer

ALTERATION ISSUE DATE

02/22/05

ALTERATION EFFECTIVE DATE

02/22/05

PURCHASING AGENT

SEE BELOW

SHIP VIA

ORDER DATE

10/12/04

PHONE: 989-757-4071

K HUNTER

Buyer

ALTERATION ISSUE DATE

02/22/05

ALTERATION EFFECTIVE DATE

02/22/05

PURCHASING AGENT

SEE BELOW

SHIP VIA

ORDER DATE

10/12/04

PHONE: 989-757-4071

K HUNTER

Buyer

ALTERATION ISSUE DATE

02/22/05

ALTERATION EFFECTIVE DATE

02/22/05

PURCHASING AGENT

SEE BELOW

SHIP VIA

ORDER DATE

10/12/04

PHONE: 989-757-4071

K HUNTER

Buyer

ALTERATION ISSUE DATE

02/22/05

ALTERATION EFFECTIVE DATE

02/22/05

PURCHASING AGENT

SEE BELOW

SHIP VIA

ORDER DATE

10/12/04

PHONE: 989-757-4071

K HUNTER

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SHIP VIA

ORDER DATE

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02/22/05

PURCHASING AGENT

SEE BELOW

SHIP VIA

ORDER DATE

10/12/04

PHONE: 989-757-4071

K HUNTER

Buyer

ALTERATION ISSUE DATE

02/22/05

ALTERATION EFFECTIVE DATE

02/22/05

PURCHASING AGENT

SEE BELOW

SHIP VIA

ORDER DATE

10/12/04

PHONE: 989-757-4071

K HUNTER

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SHIP VIA

ORDER DATE

10/12/04

PHONE: 989-757-4071

K HUNTER

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ALTERATION ISSUE DATE

02/22/05

ALTERATION EFFECTIVE DATE

02/22/05

PURCHASING AGENT

SEE BELOW

SHIP VIA

ORDER DATE

10/12/04

PHONE: 989-757-4071

K HUNTER

Buyer

ALTERATION ISSUE DATE

02/22/05

ALTERATION EFFECTIVE DATE

02/22/05

PURCHASING AGENT

SEE BELOW

SHIP VIA

ORDER DATE

10/12/04

PHONE: 989-757-4071

K HUNTER

Buyer

ALTERATION ISSUE DATE

02/22/05

ALTERATION EFFECTIVE DATE

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PURCHASING AGENT

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SHIP VIA

ORDER DATE

10/12/04

PHONE: 989-757-4071

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Buyer

ALTERATION ISSUE DATE

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SHIP VIA

ORDER DATE

10/12/04

PHONE: 989-757-4071

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Buyer

ALTERATION ISSUE DATE

02/22/05

ALTERATION EFFECTIVE DATE

02/22/05

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SEE BELOW

SHIP VIA

ORDER DATE

10/12/04

PHONE: 989-757-4071

K HUNTER

Buyer

ALTERATION ISSUE DATE

02/22/05

ALTERATION EFFECTIVE DATE

02/22/05

PURCHASING AGENT

SEE BELOW

SHIP VIA

ORDER DATE

10/12/04

PHONE: 989-757-4071

K HUNTER

Buyer

ALTERATION ISSUE DATE

02/22/05

ALTERATION EFFECTIVE DATE

02/22/05

PURCHASING AGENT

SEE BELOW

SHIP VIA

ORDER DATE

10/12/04</p

PAGE 02

**DELPHI SAGINAW STEERING SYSTEM** SHIP TO: SANTA ROSA DE VITERBO 12  
3900 HOLLAND RD. PARQUE IND. BERNARDO QUINTANA  
SAGINAW MI MUNICIPIO EL MARQUES  
48601

NET PLT 65  
SHIP TO: SANTA ROSA DE VITERBO 12  
3900 HOLLAND RD. PARQUE IND. BERNARDO QUINTANA  
SAGINAW MI MUNICIPIO EL MARQUES  
48601

SHIP TO: SANTA ROSA DE VITERBO 12  
3900 HOLLAND RD. PARQUE IND. BERNARDO QUINTANA  
SAGINAW MI MUNICIPIO EL MARQUES  
48601

SHIP TO: SANTA ROSA DE VITERBO 12  
3900 HOLLAND RD. PARQUE IND. BERNARDO QUINTANA  
SAGINAW MI MUNICIPIO EL MARQUES  
48601

SHIP TO: SANTA ROSA DE VITERBO 12  
3900 HOLLAND RD. PARQUE IND. BERNARDO QUINTANA  
SAGINAW MI MUNICIPIO EL MARQUES  
48601

SHIP TO: SANTA ROSA DE VITERBO 12  
3900 HOLLAND RD. PARQUE IND. BERNARDO QUINTANA  
SAGINAW MI MUNICIPIO EL MARQUES  
48601

SHIP TO: SANTA ROSA DE VITERBO 12  
3900 HOLLAND RD. PARQUE IND. BERNARDO QUINTANA  
SAGINAW MI MUNICIPIO EL MARQUES  
48601

SHIP TO: SANTA ROSA DE VITERBO 12  
3900 HOLLAND RD. PARQUE IND. BERNARDO QUINTANA  
SAGINAW MI MUNICIPIO EL MARQUES  
48601

VENDOR NUMBER 79-870-1702  
WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI  
49424

INVOICE TO:  
SEE INVOICE  
INSTRUCTIONS 00  
00000

FOB.  
DELPHI'S PREFERRED CARRIER  
DESTINATION UNLESS OTHERWISE INDICATED

SHIP VIA  
SEE BELOW

ORDER DATE  
10/12/04

PHONE: 989-757-4071  
K. HUNTER

ALTERATION ISSUE DATE  
10/12/04

ALTERATION EFFECTIVE DATE  
10/12/04

PURCHASING AGENT  
Purchasing Agent

UNIT PRICE  
58249.0000

PRICE/UNIT  
10-1850.40

PRICE/UNIT  
10-757.0000

PRICE/UNIT  
10-681.30

PRICE/UNIT  
EA

## **EXHIBIT B**

PAGE 83

L

DELPHI SAGINAW STEERING  
3900 HOLLAND RD.  
SAGINAW MI  
48601

VENDOR NUMBER 79-870-1702  
WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI  
49424

The author is grateful to Dr. J. R. G. Green for his help in the preparation of this paper.

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VOICE TO

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## PURCHASE

PAGE  
2

ORDER DATE	10/12/04
ALERTATION ISSUE DATE	
PHONE:	989-757-4071
K HUNTER	
\$17	BLISTER

**This Number Must Appear On All Invoices, Packing Slips, Packages and Bills of Lading.**  
12 copies of your packing slip must accompany each shipment. Item Identification Numbers(s) must be shown on Packing Slips and invoices.  
**Invoicing Attn: Accounts Payable**

**ORDER:** S2M81552

VENDOR NUMBER 79-870-1702  
WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI 49424

L  
DELPHI SAGINAW STEERING  
3900 HOLLAND RD.  
SAGINAW MI  
48601

TO: VOICE TO: SUE STRICKLAND  
SUE STRICKLAND  
INSTRUCTIONS OO  
00000 US

SHIP TO: SANTA ROSA DE VITERBO 12  
PARQUE INDL BERNARDO QUINTANA  
MUNICIPIO EL MARQUES  
QUERETARO MX  
P6246  
DELPHI  
SEE INVOICE

PAGE 04

**DELPHI**

**DELPHI SAGINAW STEERING SYSTEM**  
3900 HOLLAND RD.  
SAGINAW MI  
48601

**DELPHI SAGINAW ACE PLT 65**  
SHIP TO:  
SANTA ROSA DE VITERBO 12  
PARQUE INDL BERNARDO QUINTANA  
MUNICIPIO EL MARQUES

**PURCHASE PAGE 3**

**ORDER:** S2M81552

**VENDOR NUMBER 79-870-1702**  
**WEST MICHIGAN SPLINE INC**  
**156 MANUFACTURERS DR**  
**HOLLAND MI**  
**49424.**

**INVOICE TO:**  
**SEE INVOICE**  
**INSTRUCTIONS 00**  
**00000**

**NET**  
**2ND DAY/2ND MTH-10% HLDK**

**F.O.B.**

**DELPHI'S PREFERRED CARRIER**

**DESTINATION UNLESS OTHERWISE INDICATED**

**SHIP VIA**

**SEE BELOW**

**ALTERATION ISSUE DATE**

**10/12/04**

**K HUNTER**

**S17**

**Buyer**

**ALTERATION EFFECTIVE DATE**

**PURCHASING AGENT**

PAGE 05

11/14/2019 21:42 6163993743

WEST MICHIGAN SPLINE

TO: **WEST MICHIGAN SPLINE INC**  
**156 MANUFACTURERS DR**  
**HOLLAND MI 49424**

L  
 DELPHI SAGINAW STEERING SYSTEM  
 3900 HOLLAND RD.  
 SAGINAW MI  
 48601  
 US  
 DELPHI  
 L  
 SHIP TO:  
 SANTA ROSA DE VITERBO 12  
 PARQUE INDL BERNARDO QUINTANA  
 MUNICIPIO EL MARQUES  
 QUERETARO MX  
 76246  
 MX —

**PURCHASE  
ORDER:** S2M81552

**Packages and Bills of Lading.** ..... **[2]** ..... **looking up to**  
**[2] copies of your packing slip must accompany each shipment.**  
**Item identification Number(s) must be shown on Packing Slips and**  
**Invoices.**

US POSTAL INSPECTION SERVICE APPROVED APPROVALS OF INSURE PARCEL

ALERTATION ISSUE DATE  
10/12/04  
S 17  
K HUNTER  
Buyer

ALTERATION EFFECTIVE DATE \_\_\_\_\_ PURCHASING AGENT \_\_\_\_\_

**SEE BELOW**

ITEM NUMBER	TAX CODE %	BASE UNIT PRICE	MULTIPLE	MEASUREMENT
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BY OR DELPHI

ORDER  
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THIS  
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APPLICABLE.

ENGINEERING  
PROCESSING

TROL ECHTR  
ON AND  
NDOR

TROL EQUIP.

11/14/2010 11:42 6103333743

WILL BE RETURNED.

\*\*\*\*\*SALES TAX CODES\*\*\*\*\* (TX)

PLEASE NOTE OUR SALES TAX CLASSIFICATIONS FOR THIS PURCHASE ORDER ITEM. BE AWARE OF THE NONTAXABLE CONDITIONS AND DIRECT PAY PERMITS THAT WE HAVE AND DO NOT CHARGE US SALES TAX WHERE IT IS NOT APPLICABLE. SEE FOLLOWING CODES:

(A) NOT TAXABLE-EXPERIMENTAL ENGINEERING  
(B) NOT TAXABLE-INDUSTRIAL PROCESSING  
(C) NOT TAXABLE-FOR RESALE  
(D) NOT TAXABLE-SALES PROMOTION AND CONSUMER INFLUENCE: VENDOR RESPONSIBLE FOR TAX.  
(E) NOT TAXABLE-POLLUTION CONTROL EQUIP.

01033 USER SUZANNE J BEARDSLEY ORIGINAL CONTINUE PAGE F

PAGE 06

11/14/2010 21:42 6163993743

WEST MICHIGAN SPLINE

**DELPHI SAGINAW STEERING SYSTEM** SHIP TO: SANTA ROSA DE VITERBO 12  
3900 HOLLAND RD.  
SAGINAW MI  
48601  
TO: 156 MANUFACTURERS DR  
HOLLAND MI  
49424

**DELPHI SAGINAW ACE PLT 65** ORDER: S2M81552  
76246  
DELPHI  
VENDOR NUMBER 79-870-1702  
WEST MICHIGAN SPLINE INC  
INVOICE TO: INSTRUCTIONS 00  
00000  
US

NET

2ND DAY/2ND MTH- 10% HLDK

F.O.B. DESTINATION UNLESS OTHERWISE INDICATED  
DELPHI'S PREFERRED CARRIER

SHIP VIA  
SEE BELOW

ORDER DATE 10/12/04 PHONE: 989-757-4071  
ALTERATION ISSUE DATE K HUNTER  
Buyer

ALTERATION EFFECTIVE DATE

PURCHASING AGENT

This Number Must Appear On All Invoices, Packing Slips,  
Packages and Bills of Lading.  
(2) copies of your packing slip must accompany each shipment.  
Item Identification Number(s) must be shown on Packing Slips and  
Invoices.  
Invoice Attn: Accounts Payable  
Do not Declare Valuation of Express Shipments or Insure Parcel  
Post.

This order is not binding until acceptance. Acceptance should be exercised on acknowledgement copy which should be

signed by buyer. The seller will consider the date and manner in which acceptance is given as the date and time  
of delivery. Buyer and Seller are to enter agreement in any way modifying any of said terms and conditions  
will be binding upon them both unless such writing is signed by buyer's authorized representative.

If Government Contract Number is shown hereon, additional Terms and Conditions  
Attached hereto apply.

TERMS OF PAYMENT  
NET 2ND DAY/2ND MTH- 10% HLDK  
QUANTITY ORDERED  
ITEM IDENTIFICATION NO.  
ITEM NAME  
DESCRIPTION  
F/B  
DATE REQUIRED  
TAX CODE/ %  
BASE UNIT PRICE  
PRICE MULTIPLE  
UNIT MEASURE  
(F) TAXABLE-DO NOT BILL TAX. BUYER HAS  
DIRECT PAY PERMIT.  
(G) NOT TAXABLE-SERVICE VENDOR-LABOR ONLY  
(H) NOT TAXABLE-DO NOT BILL-FOR CONSUMPTION IN MEXICO.  
(I) MATERIAL ONLY TAXABLE-CONSTRUCTION  
CONTRACTOR RESPONSIBLE FOR SALES  
TAX ON MATERIAL  
SALES TAX EXEMPTION CERTIFICATES  
ALABAMA 805 OHIO 9S-002667  
GEORGIA 300-45870-8 TEXAS 1-38-3431131-1  
INDIANA 101870213001 WISCONSIN WDP-99-01-010037  
KANSAS 98-003A MICHIGAN 38-3431131  
MISSISSIPPI APPLIED FOR NEW JERSEY APPLIED FOR  
NEW YORK DP-3487  
\*RIGHT TO AUDIT\*

BY ACCEPTANCE OF A PURCHASE ORDER THE SELLER OF GOODS  
AND/OR SERVICES GRANTS BUYER THE RIGHT TO AUDIT ALL  
CHARGES AND AGREES THAT ALL RECORDS SUPPORTING  
CHARGES (INCLUDING THOSE OF SUBSIDIARIES AND AF-  
FILIATES TO WHOM WORK HAS BEEN CONTRACTED) WILL BE  
AVAILABLE FOR AUDIT BY DELPHI FOR  
A PERIOD OF ONE (1) YEAR BEYOND FINAL PAYMENT.  
FAX NUMBER FOR KEN HUNTER: 989/757-5884  
TO ENSURE PROMPT PAYMENT YOU WILL NEED TO ADHERE TO  
THE FOLLOWING GUIDELINES:

101033 USER SUZANNE J BEARDSLEY

ORIGINAL

CONTINUE PAGE

6

PAGE 07

**L**  
**E**  
**L**  
**P**  
**H**

**DELPHI SAGINAW STEERING SYSTEM** SHIP TO: **SANTA ROSA DE VITERBO 12 PARQUE IND. BERNARDO QUINTANA MUNICIPIO EL MARQUES 48601**  
**WEST MICHIGAN SPLINE INC** INVOICE TO: **SEE INVOICE INSTRUCTIONS 00**  
**156 MANUFACTURERS DR** 00000  
**HOLLAND MI** US

**VENDOR NUMBER 79-870-1702**  
**49424**

**NET**  
**2ND DAY/2ND MTH-10% HLDLK**

This section is not binding until accepted. Acceptance should be executed on transmittal copy which should be returned to Buyer. On the original, it is agreed that the terms and conditions to which Seller agrees by acceptance of his order, shall remain in effect, unless otherwise indicated. The original order, confirmation, packing slip, and commercial invoice will be considered valid unless written notice is given to Buyer indicating otherwise. If payment is made in a manner other than by wire transfer or cashier's check, the terms and conditions of payment will be determined by the Buyer's payment requirements.

Attached hereto apply.

SHIP VIA

**FOB: DESTINATION UNLESS OTHERWISE INDICATED**

**DELPHI'S PREFERRED CARRIER**

**SEE BELOW**

ORDER DATE	PHONE: 989-757-4071 K. HUNTER Buyer
ALTERATION ISSUE DATE	
ALTERATION EFFECTIVE DATE	

FURNISHING AGENT

ITEM REFERENCE	QUANTITY ORDERED	ITEM IDENTIFICATION NO.	ITEM NAME	DESCRIPTION	REQ. NUMBER	DATE REQUIRED	TAX CODE/ %	BASE UNIT PRICE	PRICE MULTIPLE	UNIT MEASL

ADVISE THE BUYER OF ANY DISCREPANCIES ON THE PURCHASE ORDER PRIOR TO SHIPMENT. CONVEY THIS INFORMATION VIA BOTH PHONE AND HARD COPY. REFER TO BOTH THE PURCHASE ORDER NUMBER AND THE ITEM NUMBER (E-MAIL TO KEN.J.HUNTER@DELPHIAUTO.COM) THE UNIT OF MEASURE ON THE PACKING SLIP MUST BE THE SAME AS THE PURCHASE ORDER UNIT OF MEASURE. WAIT FOR PAYMENTS TO BE MADE THE 2ND DAY OF THE 2ND MONTH AFTER RECEIPT BEFORE BEING CONCERNED. IF PAYMENT HAS NOT OCCURRED BY THE 2ND DAY 2ND MONTH AND IN THE CASE OF SERVICES TYPE ORDERS CALL "DELIVER TO" PERSON TO CONFIRM IF A RECEIPT HAS BEEN ELECTRONICALLY ENTERED AUTHORIZING THE PAYMENT CYCLE TO BEGIN.

IF IT CAN BE CONFIRMED THAT A RECEIPT HAS BEEN ENTERED YOU CAN CALL "DISBURSEMENT SERVICE" TO CHECK ON THE STATUS OF THE PAYMENT. YOU WILL NEED YOUR COMPANY'S (9) DIGIT DUN AND BRADSTREET ACCOUNT NO. ALL DOMESTIC DELIVERIES ARE TO BE SHIPPED FOB SHIPPING POINT. ALL INTERNATIONAL DELIVERIES ARE TO SHIPPED FCA (ORIGIN) TTOP (TITLE TRANSFER DELPHI PLANT). CONTACT THE FOLLOWING CARRIERS WHERE APPLICABLE:

DOMESTIC SHIPPING AND ROUTING INSTRUCTIONS TO DELPHI SAGINAW, MI AND ATHENS, AL PLANTS ONLY.

11/14/2010 21:42 6163993743

J01033 USER SUZANNE J BEARDSLEY

ORIGINAL

CONTINUE PAGE

**PURCHASE PAGE 6**  
**ORDER: S2M81552**

This Number Must Appear On All Invoices, Packing Slips, Packages, and Bills of Lading.  
 (2) copies of your packing slip must accompany each shipment. Item Identification Number(s) must be shown on Packing Slips and invoices.

Invoice Attn: Accounts Payable  
 Do not Deduct Variations or Express Shipments or Insure Parcel Post.

PAGE 08

DELPHI

**DELPHI SAGINAW STEERING SYSTEM** SHIP TO: SANTA ROSA DE VITERBO 12  
3900 HOLLAND RD. PARQUE IND. BERNARDO QUINTANA  
SAGINAW MI MUNICIPIO EL MARQUES  
48601 QUERETARO MX

US  
76246  
DELPHI  
SEE INVOICE  
INSTRUCTIONS 00  
00000

VENDOR NUMBER 79-870-1702  
WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI  
49424

NET  
SPLINE  
SYMENT TERMS  
WEST MICHIGAN

This clause is not binding until acceptance. Acceptance should be written or otherwise signed by shipper or consignee. Any dispute shall be referred to buyer.

On the reverse side below the terms and conditions to which sales agree by acceptance of this clause,  
PRINT NAME, SIGNATURE, TITLE AND ADDRESS OF PURCHASER, BUYER AND SELLER, AND FOR OTHER AGREEMENT, IN ANY CASE, MATCHING ANY ORGANIZATION AND ADDRESS  
IF GOVERNMENT CONTRACT NUMBER IS SHOWN HEREON, ADDITIONAL TERMS AND CONDITIONS  
ATTACHED HERETO APPLY.

11/14/2010 21:42 6163993743

PAGE 09

WEST MICHIGAN SPLINE

**DELPHI SAGINAW STEERING SYSTEM**  
SHIP TO:  
SANTA ROSA DE VITERBO 12  
PARQUE INDL BERNARDO QUINTANA  
MUNICIPIO EL MARQUES  
48601

TO:

US

76246

MX

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11/14/2010 21:42 6163993743

PAGE 10

WEST MICHIGAN SPLINE

**DELPHI SAGINAW STEERING SYSTEM** SHIP TO: **SANTA ROSA DE VITERBO 12 PARQUE INDL BERNARDO QUINTANA MUNICIPIO EL MARQUES QUERETARO MX**  
**WEST MICHIGAN SPLINE INC** TO: **156 MANUFACTURERS DR HOLLAND MI 49424**

This effect is not binding until accepted Acceptance should be received on acknowledgement copy which should be faxed to Seller. On the reverse side buyer will the terms and conditions by which Seller agrees to acceptance of the order. No, order, invoice, packing slip and conditions on the date and address set forth below. Seller reserves the right to cancel or amend any order placed with it if it is necessary to do so because of any change in price or any other reason. If a change occurs in the above terms made by Seller and agreed to by Buyer, additional correspondence will be required. All Government Contract Number to Shown. Seller, additional terms and conditions

**PURCHASE PAGE 9**  
**ORDER: S2M81552**  
**DELPHI** **MX**  
**76246**  
**SEE INVOICE INSTRUCTIONS 00**  
**00000**  
**US**  
**NET 2ND DAY/2ND MTH-10% HLD BK**  
**ITEM QUANTITY ORDERED**  
**ITEM IDENTIFICATION NO.**  
**ITEM EQUIVALENT**  
**FOR: DESTINATION UNLESS OTHERWISE INDICATED**  
**SHIP VIA**  
**DELPHI'S PREFERRED CARRIER**  
**SEE BELOW**  
**ORDER DATE 10/12/04**  
**PHONE: 989-757-4071**  
**ALTERATION ISSUE DATE K HUNTER**  
**S17**  
**Buyer**  
**ALTERATION EFFECTIVE DATE**  
**PURCHASING AGENT**

This Number Must Appear On All Invoices, Packing Slips, Packages and Bills of Lading.  
(2) copies of your packing slip must accompany each shipment. Item Identification Number(s) must be shown on Packing Slips and invoices. Invoice Attn: Accounts Payable  
Do Not Declare Valuation of Express Shipments or Insure Parcel Post.

**SHIPPED VIA**  
**NOUN NAME**  
**DESCRIPTION**  
**STG NUMBER**  
**DATE REQUIRED**  
**TAX CODE/ %**  
**BASE UNIT PRICE**  
**PRICE UNIT & MULTIPLE HEADING**  
**WARRANTY PERIOD BEGINS AT START OF PRODUCTION.**  
\*\*\*\*\*  
THIS IS A CAPITAL EQUIPMENT OR CONSTRUCTION INVOICELESS PURCHASE ORDER.  
1. SEND ALL PRICED PACKING SLIPS (OR INVOICES IF YOU PREFER) PERTAINING TO THIS ORDER TO  
MARK ROWELL/989-757-4798  
2. ADDRESS AND MAIL YOUR PRICED PACKING SLIPS (OR INVOICE) DIRECTLY TO THIS PERSON AT THE ADDRESS LISTED ABOVE UNDER "INVOICE TO". THIS PERSON WILL BE YOUR POINT OF CONTACT FOR ALL MATTERS PERTAINING TO PAYMENT OF THIS PURCHASE ORDER. COMPLIANCE TO THESE GUIDELINES WILL PROMOTE PROMPT PAYMENT.

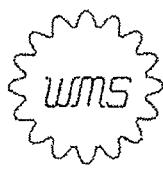
TERMS AND CONDITIONS JANUARY 2001, APPLY  
OF WHICH SUPPLIER HAS RECEIVED A COPY.

J1033 USER SUZANNE J BEARDSLEY

ORIGINAL

LAST PAGE

## **EXHIBIT C**



**WEST MICHIGAN SPLINE, INC.**  
**156 MANUFACTURERS DR.**  
**HOLLAND, MI 49424 USA**  
**616-399-5550 PHONE**  
**616-399-3743 FAX**

# Invoice

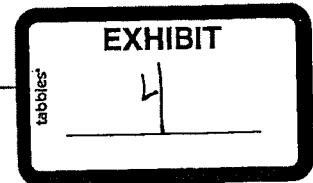
Date	Invoice #
8/31/2005	2-693

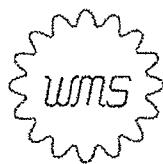
Bill To	Ship To
DELPHI AUTOMOTIVE SYSTEMS SAGINAW STEERING SYSTEMS ATTN: MR. STEVE SCHULZE 3900 HOLLAND RD. PLANT 5 SAGINAW MI 48601	DELPHI SAGINAW ACE PLANT 65 SANTA ROSA DE VITERBO 12 PARQUE INDL BERNARDO QUINTANO MUNICIPIO EL MARQUES QUERETARO MEXICO 76246

→ New PO# 450164109

Run off date

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
S2M81551, 001	2ND DAY/2ND MTH		7/28/2005	ARTISAN	HOLLAND MI	2-693
Quantity	Item Code	Description			Price Each	Amount
1	REBUILD	REBUILT ANDERSON COOK MODEL 350-S SPLINE ROLLING MACHINE, S/N 352, PER RFQ 2411, PR379471 001			151,663.50	151,663.50
1	REBUILD	AUTO LOAD MACHINE USING ROBOT CONCEPT, PR379471 002			28,686.60	28,686.60
1	REBUILD	PACKAGE FOR SHIPMENT, PR379471 003			1,850.40	1,850.40
3	REBUILD	PART LOCATING LIVE CENTERS-HEADSTOCK, PR379471 004			681.30	2,043.90
3	REBUILD	PART LOCATING LIVE CENTERS-TAILSTOCK, PR379471 005			681.30	2,043.90
1	REBUILD	PART SUPPORT BRACKET, PR379471 006			1,724.40	1,724.40
2	REBUILD	RACK SPACERS, PR379471 008			970.20	1,940.40
1	REBUILD	NEW RACK BOX TO HOLD SPLINE RACKS, PR379471 009			40,988.70	40,988.70
1	REBUILD	DESIGN AND BUILD LOADER, ENTRANCE CHUTE, EXIT CHUTE MOUNTING BRACKET, PART SUPPORT BRACKET, AND LIMIT SWITCHES FOR I-SHAFT, PR379471 010			11,682.00	11,682.00
1	REBUILD	INSTALL TWO POSITION TAILSTOCK, PR379471 011			3,951.00	3,951.00
1	REBUILD	LABOR TO INSTALL CHANGES AND PROVIDE RUN-OFF, PR379471 012			7,610.40	7,610.40
					<b>Total</b>	





**WEST MICHIGAN SPLINE, INC.**  
156 MANUFACTURERS DR.  
HOLLAND, MI 49424 USA  
616-399-5550 PHONE  
616-399-3743 FAX

## Invoice

Date	Invoice #
8/31/2005	2-693

Bill To

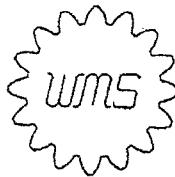
DELPHI AUTOMOTIVE SYSTEMS  
SAGINAW STEERING SYSTEMS  
ATTN: MR. STEVE SCHULZE  
3900 HOLLAND RD. PLANT 5  
SAGINAW MI 48601

7 New Po # 450164109

Ship To

DELPHI SAGINAW ACE PLANT 65  
SANTA ROSA DE VITERBO 12  
PARQUE INDL BERNARDO QUINTANO  
MUNICIPIO EL MARQUES  
QUERETARO MEXICO 76246

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
S2M81551, 001	2ND DAY/2ND MTH		7/28/2005	ARTISAN	HOLLAND MI	2-693
Quantity	Item Code	Description			Price Each	Amount
		NOTE: ALL COSTS ARE IN US FUNDS. THIS INVOICE REFLECTS 90% OF TOTAL ORDER, INVOICED UPON RUN-OFF AT WMS. THE REMAINING 10% WILL BE INVOICED UPON SET-UP AT DELPHI ACE PLANT 65, QUERETARO MEXICO.				
					<b>Total</b>	\$254,185.20



WEST MICHIGAN SPLINE, INC.  
156 MANUFACTURERS DRIVE  
HOLLAND, MI 49424 USA  
PHONE, 616-399-5550  
FAX, 616-399-3743

PAGE 1 OF 2

SHIP TO:

DELPHI SAG LAREDO DIST CTR, PLT 44  
ATTN: CLAUDIA SALINAS  
13701 MINES ROAD  
LAREDO TEXAS 78045 USA  
  
956-693-3379 FAX-956-693-5182

**SHIPPER**

NO. 2-693

DATE: 09/09/2005

*Did Not Ship Until 9/9/05  
Due to Delphi closing up Transplant factory.*

ACCT NO.	DATE SHIPPED	SHIPPED VIA	GROSS WEIGHT	ORDER NUMBER
	09/09/2005	ARTISAN	40,000 LBS	S2M81551 & 001

#492589

ITEM	DESCRIPTION	QUANTITY	CONTAINER
1	REBUILT ANDERSON COOK 350-S SPLINE ROLLER, S/N 352, PER RFQ 2411, INCLUDES 2 POSITION TAILSTOCK & AUTO LOAD.	ONE	MACHINE
2	NEW HYDRAULIC POWER UNIT, P/N 2693-HYD	ONE	HYD UNIT
3	NEW RACK BOX W/RACK SPACERS P/N MX1305-ASM-001-001	ONE	MACHINE
4	PART SUPPORT BRACKET, P/N MX1304-ASM-001-001	ONE	PALLET
5	3 SETS HEADSTOCK CENTERS, P/N MX1301-DET-002-001, 3 SETS TAILSTOCK CENTERS, P/N MX1301-DET-003-001	SIX SETS	2 - MACHINE 4 - PALLET
6	LOADER W/ ENTRANCE & EXIT CHUTES, P/N MX1175 & MX1300	ONE SET	PALLET
7	FOUR SETS SPLINE RACKS: ONE SET, #MX1172, S/N AC-M146 ONE SET, #MX1167, S/N AC-L997 ONE SET, #MX1178, S/N AC-M000 ONE SET, #MX1178, S/N AC-L999	FOUR SETS	PALLET

SPECIAL INSTRUCTIONS:

CARRIER SIGNATURE: \_\_\_\_\_

U.S. DEPARTMENT OF HOMELAND SECURITY  
Bureau of Customs and Border ProtectionOMB No. 1651-0098  
See back of form for Paperwork Reduction Act Notice.NORTH AMERICAN FREE TRADE AGREEMENT  
CERTIFICATE OF ORIGIN

Please print or type

19 CFR 181.11, 181.22

1. EXPORTER NAME AND ADDRESS  WEST MICHIGAN SPLINE INC 156 MANUFACTURERS DRIVE HOLLAND MI 49424 USA  TAX IDENTIFICATION NUMBER: 38-3061806		2. BLANKET PERIOD  FROM 29/08/05 TO 29/08/06		(8/27/05 Machine Ready to Ship - Did Not Ship till 9/7/05 - Delphi Timing up truck.)	
3. PRODUCER NAME AND ADDRESS  WEST MICHIGAN SPLINE INC 156 MANUFACTURERS DRIVE HOLLAND MI 49424 USA  TAX IDENTIFICATION NUMBER: 38-3061806		4. IMPORTER NAME AND ADDRESS  DELPHI SAGINAW-ACE PLANT 65, SANTA ROSA DE VITERBO 12, PARQUE IND BERNARDO QUINTANA MUNICIPIO EL MARQUES, QUERETARO MX 76246			
		TAX IDENTIFICATION NUMBER:			

5. DESCRIPTION OF GOOD(S)	6. HS TARIFF CLASSIFICATION NUMBER	7. PREFERENCE CRITERION	8. PRODUCER	9. NET COST	10. COUNTRY OF ORIGIN
ONE REBUILT ANDERSON COOK 350-S SPLINE ROLLER, S/N 352 INCLUDES 2 POSITION TAILSTOCK & AUTOLOAD.	8463.90	B	NO 1	185791.00	USA
ONE NEW HYDRAULIC POWER SYSTEM, P/N 2693-HYD	8463.90	B	NO 1	29500.00	USA
NEW RACK BOX WITH RACK SPACERS, P/N MX1305-ASM-001-001	8463.90	B	NO 1	47699.00	USA
1 SET PART SUPPORT BRACKET, P/N MX1304-ASM-001-001	8463.90	B	NO 1	1916.00	USA
3 SETS HEADSTOCK CENTERS, P/N MX1301-DET-002-001	8463.90	B	NO 1	2271.00	USA
3 SETS TAILSTOCK CENTERS, P/N MX1301-DET-003-001	8463.90	B	NO 1	2271.00	USA
LOADER W/ENTRANCE & EXIT CHUTES, P/N MX1175 & MX1300	8463.90	B	NO 1	12980.00	USA

## I CERTIFY THAT:

- THE INFORMATION ON THIS DOCUMENT IS TRUE AND ACCURATE AND I ASSUME THE RESPONSIBILITY FOR PROVING SUCH REPRESENTATIONS. I UNDERSTAND THAT I AM LIABLE FOR ANY FALSE STATEMENTS OR MATERIAL OMISSIONS MADE ON OR IN CONNECTION WITH THIS DOCUMENT;
- I AGREE TO MAINTAIN AND PRESENT UPON REQUEST, DOCUMENTATION NECESSARY TO SUPPORT THIS CERTIFICATE, AND TO INFORM, IN WRITING, ALL PERSONS TO WHOM THE CERTIFICATE WAS GIVEN OF ANY CHANGES THAT COULD AFFECT THE ACCURACY OR VALIDITY OF THIS CERTIFICATE;
- THE GOODS ORIGINATED IN THE TERRITORY OF ONE OR MORE OF THE PARTIES, AND COMPLY WITH THE ORIGIN REQUIREMENTS SPECIFIED FOR THOSE GOODS IN THE NORTH AMERICAN FREE TRADE AGREEMENT AND UNLESS SPECIFICALLY EXEMPTED IN ARTICLE 411 OR ANNEX 401, THERE HAS BEEN NO FURTHER PRODUCTION OR ANY OTHER OPERATION OUTSIDE THE TERRITORIES OF THE PARTIES; AND
- THIS CERTIFICATE CONSISTS OF **ONE** PAGES, INCLUDING ALL ATTACHMENTS.

11a. AUTHORIZED SIGNATURE  <i>Mary A. Hill</i>		11b. COMPANY  WEST MICHIGAN SPLINE INC	
11c. NAME (Print or Type)  MARIE A HILL		11d. TITLE  OFFICE MANAGER	
11e. DATE (MM/DD/YYYY)  09/09/2005	11f. TELEPHONE NUMBER  ▶ 616-399-5550	(Voice)  616-399-3743	(Facsimile)  616-399-3743

Canada Customs and Revenue Agency		Agence des douanes et du revenu du Canada		CANADA CUSTOMS INVOICE FACTURE DES DOUANES CANADIENNES		Page 1 of 1			
1. Vendor (name and address) - Vendeur (nom et adresse)				2. Date of direct shipment to Canada - Date d'expédition directe vers le Canada					
WEST MICHIGAN SPLINE INC 156 MANUFACTURERS DRIVE HOLLAND MI 49424 USA				09/09/2005					
4. Consignee (name and address) - Destinataire (nom et adresse)				3. Other references (include purchaser's order No.) Autres références (inclure le n° de commande de l'acheteur)					
DELPHI SAGINAW LAREDO DISTRIBUTION CTR, PLANT 44 ATTN: CLAUDIA SALINAS 13701 MINES ROAD LAREDO TEXAS 78045 USA				PO #S2M81551 & 001, SHIPPER NO. 2-693					
5. Purchaser's name and address (if other than consignee) Nom et adresse de l'acheteur (s'il diffère du destinataire)				6. Country of transhipment - Pays de transbordement NONE					
DELPHI SAGINAW ACE PLANT 65 SANTA ROSA DEVITERBO 12 PARQUE INDUSTRIAL BERNARDO QUINTANA MUNICIPIO EL MARQUES QUERETARO MX 76246				7. Country of origin of goods Pays d'origine des marchandises USA		IF SHIPMENT INCLUDES GOODS OF DIFFERENT ORIGINS ENTER ORIGINS AGAINST ITEMS IN 12. SI L'EXPÉDITION COMPREND DES MARCHANDESIS D'ORIGINES DIFFÉRENTES, PRÉCISEZ LEUR PROVENANCE EN 12.			
8. Transportation: Give mode and place of direct shipment to Canada Transport : Précisez mode et point d'expédition directe vers le Canada				9. Conditions of sale and terms of payment (i.e. sale, consignment shipment, leased goods, etc.) Conditions de vente et modalités de paiement (p. ex. vente, expédition en consignation, location de marchandises, etc.)					
ARTISAN #492589				NEW SALE, NET 2ND DAY 2ND MO					
10. Currency of settlement - Devise du paiement US FUNDS				11. Number of packages Nombre de colis		12. Specification of commodities (kind of packages, marks and numbers, general description and characteristics, i.e., grade, quality) Description des articles (nature des colis, marques et numéros, description générale et caractéristiques, p. ex. classe, qualité)	13. Quantity (state unit) Quantité (précisez l'unité)	14. Unit price Prix unitaire	15. Total
				6		1 REBUILT ANDERSON COOK 350-S SPLINE ROLLER, S/N 352, PER RFQ 2411, INCLUDES 2 POS TAILSTOCK & AUTOLOAD 1 NEW HYDRAULIC POWER SYSTEM, P/N 2693-HYD 1 RACK BOX, W/RACK SPACERS, P/N MX1305-ASM-001-001 3 SETS PART SUPPORT BRACKETS, P/N MX1304-ASM-001-001, 3 SETS HEADSTOCK CENTERS, P/N MX1301-DET-002-001 3 SETS TAILSTOCK CENTERS, P/N MX1301-DET-003-001 ONE LOADER WITH ENTRANCE & EXIT CHUTES, P/N MX1175 & P/N MX1300	1.000 lot parcs 1.000 each 1.000 set 1.000 EA 3.000 sets 3.000 sets 1.000 set	185,791.00 29,500.00 47,699.00 1916.00 757.00 757.00 12,980.00	185,791.00 29,500.00 47,699.00 1916.00 2,271.00 2,271.00 12,980.00 0.00 0.00 0.00
18. If any of fields 1 to 17 are included on an attached commercial invoice, check this box Si tout renseignement relativement aux zones 1 à 17 figure sur une ou des factures commerciales ci-attachées, cochez cette case Commercial invoice No. / N° de la facture commerciale				16. Total weight - Poids total Net Gross - Brut 38000 LBS		17. Invoice total Total de la facture 282428.00			
19. Exporter's name and address (if other than vendor) Nom et adresse de l'exportateur (s'il diffère du vendeur)				20. Originator (name and address) - Expéditeur d'origine (nom et adresse)					
				MARIE HILL WEST MICHIGAN SPLINE INC 156 MANUFACTURERS DRIVE HOLLAND MI 49424 USA					
21. CCRA ruling (if applicable) - Décision de l'Agence (s'il y a lieu)				22. If fields 23 to 25 are not applicable, check this box Si les zones 23 à 25 sont sans objet, cochez cette case		<input checked="" type="checkbox"/>			
23. If included in field 17 indicate amount: Si compris dans le total à la zone 17, précisez:				24. If not included in field 17 indicate amount: Si non compris dans le total à la zone 17, précisez:		25. Check (if applicable): Cochez (s'il y a lieu):			
(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada Les frais de transport, dépenses et assurances à partir du point d'expédition directe vers le Canada				(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada Les frais de transport, dépenses et assurances jusqu'au point d'expédition directe vers le Canada		<input type="checkbox"/>			
(ii) Costs for construction, erection and assembly incurred after importation into Canada Les coûts de construction, d'érection et d'assemblage après importation au Canada				(ii) Amounts for commissions other than buying commissions Les commissions autres que celles versées pour l'achat		<input type="checkbox"/>			
(iii) Export packing Le coût de l'emballage d'exportation				(iii) Export packing Le coût de l'emballage d'exportation		<input type="checkbox"/>			
Dans ce formulaire, toutes les expressions désignant des personnes visent à la fois les hommes et les femmes.									

20080406/05

VENDOR  
DUNS NO. RD 798701702

1  
VENDOR NAME WEST MICHIGAN SPLINE INC

REGISTER NO. INVOICE DATE DOC. REFERENCE NUMBER

% DISC. INVOICE AMOUNT DISC. AMOUNT

NET AMOUNT

DETACH BEFORE DEPOSITING CHECK

CHECK NO. 900521061

PAYMENT DATE 10/03/05

**Delphi**  
Disbursement Services  
PO Box 67530  
Phoenix, AZ 85082-2530

DESCRIPTION	INVOICE DATE	DOC. REFERENCE NUMBER	% DISC.	INVOICE AMOUNT	DISC. AMOUNT	NET AMOUNT
S2M815512-695 PLT: DELPHI SAGINAW HQTRS P/N: HDB	08/31/05	K9 051853320001	0.0000	254,185.20	.00	254,185.20
P/N: PR379471001 QTY: 1.000 UOM: EA U/P: U/P:				28,342.80000-	EXT:	28,242.80-
P/N: PR379471002 QTY: 1.000 UOM: PC U/P: U/P:				168,515.00000	EXT:	168,515.00
P/N: PR379471003 QTY: 1.000 UOM: PC U/P: U/P:				31,874.00000	EXT:	31,874.00
P/N: PR379471004 QTY: 3.000 UOM: EA U/P: U/P:				757.00000	EXT:	2,056.00
P/N: PR379471005 QTY: 1.000 UOM: EA U/P: U/P:				757.00000	EXT:	2,271.00
P/N: PR379471006 QTY: 2.000 UOM: EA U/P: U/P:				1,016.00000	EXT:	2,156.00
P/N: PR379471008 QTY: 1.000 UOM: PC U/P: U/P:				1,078.00000	EXT:	1,916.00
P/N: PR379471009 QTY: 1.000 UOM: PC U/P: U/P:				4,554.00000	EXT:	4,554.00
P/N: PR379471010 QTY: 1.000 UOM: PC U/P: U/P:				1,2,980.00000	EXT:	2,980.00
P/N: PR379471011 QTY: 1.000 UOM: PC U/P: U/P:				4,390.00000	EXT:	4,390.00
P/N: PR379471012 QTY: 1.000 UOM: PC U/P: U/P:				8,456.00000	EXT:	8,456.00
<i>See back</i>						
TOTAL				254,185.20	.00	254,185.20

FOR PMT INFO USE E-DACOR HTTP://DELPHI.CONSINT.COM / ISSUES(CPRIC  
ING CALL BUYER)(QTY CALL PLANT)(OTHER CUSTSERV:248-874-4636)

20080406/05

## **EXHIBIT D**

**WEST MICHIGAN SPLINE, INC.**

156 MANUFACTURERS DR.  
HOLLAND, MI 49424 USA  
616-399-5550 PHONE  
616-399-3743 FAX

WMS

WMS Received Delphi  
Payment on 9/6/05

**Invoice**

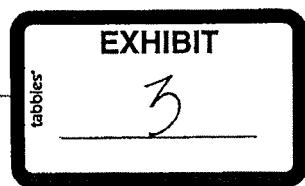
Date	Invoice #
7/14/2005	2-694

Bill To
DELPHI AUTOMOTIVE SYSTEMS SAGINAW STEERING SYSTEMS ATTN: MR. KEN HUNTER 3900 HOLLAND RD. PLANT 5 SAGINAW MI 48601

Ship To
DELPHI SAGINAW ACE PLT 65 SANTA ROSA DE VITERBO 12 PARQUE IND. BERNARDO QUITANA MUNICIPIO EL MARQUES QUERETARO MX 76246

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
S2M81552	2ND DAY/2ND ...		7/14/2005	ARTISAN	HOLLAND MI	2-694
Quantity	Item Code	Description			Price Each	Amount
1	NEW MACHINE	STANDARD WMS MODEL 48D SPLINE ROLLER, S/N 2-694 FOR SPLINES AND THREADS. REFERENCE RFP 2412, DPR #A448002, TAG #140080, PR379470-001, MARK ROVOLL			254,069.10	254,069.10
1	NEW MACHINE	AUTOLOAD MACHINE USING ROBOT CONCEPT, PR379470-002			52,424.10	52,424.10
1	NEW MACHINE	PACKAGE FOR SHIPMENT, PR379470-003			1,850.40	1,850.40
1	NEW MACHINE	PART LOCATING LIVE CENTERS-HEADSTOCK, PR379470-004			681.30	681.30
1	NEW MACHINE	PART LOCATING LIVE CENTERS-HEADSTOCK, PR379470-005			681.30	681.30
1	NEW MACHINE	PART SUPPORT BRACKET, PR379470-006			3,470.40	3,470.40
1	NEW MACHINE	PART WEAR PADS FOR SUPPORT BRACKET, PR379470-007			872.10	872.10
3	NEW MACHINE	RACK SPACERS, PR379470-008			969.30	2,907.90
<i>RECEIVED</i>		(Run off Date)				
<i>M. Broff</i>		7/2/05			Total	

Page 1





**WEST MICHIGAN SPLINE, INC.**

156 MANUFACTURERS DR.  
HOLLAND, MI 49424 USA  
616-399-5550 PHONE  
616-399-3743 FAX

**Invoice**

Date	Invoice #
7/14/2005	2-694

Bill To
DELPHI AUTOMOTIVE SYSTEMS SAGINAW STEERING SYSTEMS ATTN: MR. KEN HUNTER 3900 HOLLAND RD. PLANT 5 SAGINAW MI 48601

Ship To
DELPHI SAGINAW ACE PLT 65 SANTA ROSA DE VITERBO 12 PARQUE INDL BERNARDO QUITANA MUNICIPIO EL MARQUES QUERETARO MX 76246

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
S2M81552	2ND DAY/2ND ...		7/14/2005	ARTISAN	HOLLAND MI	2-694
Quantity	Item Code	Description			Price Each	Amount
1	NEW MACHINE	BLUE STEEL CONVEYOR WITH ROLLERS, PR379470-009			14,996.70	14,996.70
1	NEW MACHINE	PROFILE GATES FOR ERROR PROOFING, PR379470-010			6,003.00	6,003.00
1	NEW MACHINE	CHIP BLOW OFF UNIT, PR379470-011			1,251.00	1,251.00
1	NEW MACHINE	PART ESCAPEMENT ASSEMBLY FOR METERING, PR379470-012			8,870.40	8,870.40
1	NEW MACHINE	CROSS HOLE DETECTION GAGE, PR379470-013			10,881.00	10,881.00
1	NEW MACHINE	SPLINE RACK IDENTIFICATION SYSTEM, PR379470-014			0.00	0.00
1	NEW MACHINE	PART SHUTTLE FOR PART SEPARATION AT WASHER, PR379470-015			1,303.20	1,303.20
1	NEW MACHINE	CUT SLOT FOR ERROR PROOF IN MX-1663 AS DESCRIBED BY DRAWING. 15.50" FROM EDGE AT A LENGTH OF .7426" AND RADIUS 0.125", PR379470-016			144.00	144.00
<i>RECEIVED</i> (Runway Date) <i>M. O'Broff</i> 7/2/05						
				Total		



**WEST MICHIGAN SPLINE, INC.**  
**156 MANUFACTURERS DR.**  
**HOLLAND, MI 49424 USA**  
**616-399-5550 PHONE**  
**616-399-3743 FAX**

## Invoice

Date	Invoice #
7/14/2005	2-694

Bill To
DELPHI AUTOMOTIVE SYSTEMS SAGINAW STEERING SYSTEMS ATTN: MR. KEN HUNTER 3900 HOLLAND RD. PLANT 5 SAGINAW MI 48601

Ship To
DELPHI SAGINAW ACE PLT 65 SANTA ROSA DE VITERBO 12 PARQUE INDL BERNARDO QUITANA MUNICIPIO EL MARQUES QUERETARO MX 76246

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
S2M81552	2ND DAY/2ND ...		7/14/2005	ARTISAN	HOLLAND MI	2-694
Quantity	Item Code	Description			Price Each	Amount
1	NEW MACHINE	COUNTER BORE 1.25" DIA .25DP IN MX-1164 FOR ERROR PROOF CHIP AS DESCRIBED BY DRAWING 0.875" FROM BOTTOM AT LOCATION OF 21.375", PR379470-017			90.00	90.00
1	NEW MACHINE	CUT SLOT FOR ERROR PROOF IN MX-1165 AS DESCRIBED BY DRAWING. 15.50" FROM EDGE AT A LENGTH OF .7426" AND RADIUS 0.125", PR379470-018			144.00	144.00
1	NEW MACHINE	COUNTER BORE 1.25" DIA .25DP IN MX-1166 FOR ERROR PROOF CHIP AS DESCRIBED BY DRAWING 0.875" FROM BOTTOM AT A LOCATION OF 21.375" FROM EDGE, PR379470-019			90.00	90.00
<p>7/2/05 - Runoff RECEIVED <i>M. O. Boell</i></p>						
				Total	\$360,729.90	

OK TO PAY ROBIN MILNE/VER

*John Milne 8/2/05*

WMS

WEST MICHIGAN SPLINE, INC.  
156 MANUFACTURERS DRIVE  
HOLLAND, MI 49424 USA  
PHONE, 616-399-5550  
FAX, 616-399-3743

SHIP TO:

DELPHI SAG LAREDO DIST CTR, PLT 44  
ATTN: CLAUDIASALINAS  
13701 MINES ROAD  
LAREDO TEXAS 78045 USA  
  
956-693-3379 FAX—956-693-5182

SHIPPER

NO. 2-694

DATE: 07/14/2005

Truck 1 - Shipment #482647

ACCT NO.	DATE SHIPPED	SHIPPED VIA	GROSS WEIGHT	ORDER NUMBER
	07/14/2005	Fitzley Inc	40000 LBS	S2M81552, 001, 002

ITEM	DESCRIPTION	QUANTITY	CONTAINER
1	NEW WMS MODEL 48D SPLINE ROLLING MACHINE, S/N 2-694, TO INCLUDE THE FOLLOWING PARTS UNDER S/N 2-694, WHICH WERE BROKEN DOWN FOR SHIPPING:	ONE	MACHINE
2	ONE NEW HYDRAULIC POWER UNIT	ONE	HYD UNIT

SPECIAL INSTRUCTIONS:

FINAL DESTINATION: DELPHI SAGINAW-ACE  
PLANT 65, SANTA ROSA DE VITERBO  
12, PARQUE INDL BERNARDO QUINTANA, MU-  
NICIPIO EL MARQUES, QUERETARO MX 76246

CARRIER SIGNATURE:

Douglas Wallace

DEPARTMENT OF THE TREASURY  
UNITED STATES CUSTOMS SERVICE

PROTECTED under computer law

North American Free Trade Agreement

CERTIFICATE OF ORIGIN

(Instructions Attached)  
19 CFR 181.11, 181.22

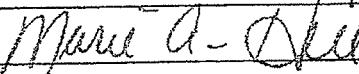
OMB No. 1515-0204  
See back of form for Paperwork Reduction Act Notice.

Please Print or Type

Exporter's Name and Address:  West Michigan Spline Inc 156 Manufacturers Drive Holland MI 49424 USA		Blanket Period:  From <b>14 07 05</b> To <b>14 07 06</b>				
Tax Identification Number: ► 38-3061806						
Producer's Name and Address:  West Michigan Spline Inc 156 Manufacturers Drive Holland MI 49424 USA		Importer's Name and Address:  Delphi Saginaw Ace Plant 65 Santa Rosa De Viterbo 12 Parque Industrial Bernardo Quintana Municipio El Marques Queretaro MX 76246				
Tax Identification Number: ► 38-3061806		Tax Identification Number: ►				
Description of Good(s)  One WMS Model 48D Spline Rolling Machine S/N 2-694 Which Includes the Following Items Broken down for ship: One Hydraulic Power Unit One Set Fench Guarding One Robot Stand and Part Blow Off One Robot and Control One Exit Conveyor One Entrance Conveyor, (Blue) One Entrance Conveyor, (Yellow, Green, Orange) One Escape Conveyor, (Blue)		HS Tariff Classification Number  8463.90 9099	Preference Criterion  B	Producer  No 1	Net Cost  427,779.00 USA	Country of Origin  USA

I certify that:

- the information on this document is true and accurate and I assume the responsibility for proving such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document;
- I agree to maintain, and present upon request, documentation necessary to support this Certificate, and to inform, in writing, all persons to whom the Certificate was given of any changes that would affect the accuracy or validity of this Certificate;
- the goods originated in the territory of one or more of the Parties, and comply with the origin requirements specified for those goods in the North American Free Trade Agreement, and unless specifically exempted in Article 411 or Annex 401, there has been no further production or any other operation outside the territories of the Parties; and
- this Certificate consists of One pages, including all attachments.

Authorized Signature:  	Company:  West Michigan Spline Inc
Name:  Marie A Hill	Title:  Office Manager
Date (DD/MM/YY):  <b>14/07/05</b>	Telephone:  616-399-5550
	FAX:  616-399-3743

## CUSTOMS INVOICE

Page 1 of 1

1. Vendor (Name and Address) West Michigan Spline Inc 156 Manufacturers Drive Holland MI 49424 USA		2. Date of Direct Shipment It <b>14/07/2005</b>		
		3. Other References (Include Purchaser's Order No.) <b>PO #S2M81552, 001, 002, Shipper 2-694</b>		
4. Consignee (Name and Address) Delphi Sag Laredo Dist Ctr, Plant 44 Attn: Claudia Salinas 13701 Mines Road Laredo Texas 78045		5. Purchaser's Name and Address (If other than Consignee) Delphi Saginaw Ace Plant 65 Santa Rosa DeViterbo 12 Parque Industrial Bernardo Quintana Municipio El Marques Queretaro Mexico 76246		
		6. Country of Transhipment none		
7. Country of Origin of Goods USA		IF SHIPMENT INCLUDES GOODS OF DIFFERENT ORIGIN ENTER ORIGINS AGAINST ITEMS IN 12.		
8. Transportation: Give Mode and Place of Direct Shipment to Canada  Fitzley Inc		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) <b>New Sale, Net 30 Days</b>		
		10. Currency of Settlement US Funds		
11. No. of Pkgs	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality)	13. Quantity (State Unit)	Selling Price	
One	Flat Bed Truck Containing: (Truck 1) One WMS Model 48D Spline Roller, S/N 2-694	Lot Price	14. Unit Price	15. Total
Two	& One new Hydraulic Power Unit Second Flat Bed Truck Containing: (Truck 2) One Set Fence Guarding One Set Robot Stand and Part Blow Off One Set Robot Control and Panel One Part Exit Conveyor One Set Entrance Conveyor (Blue) One Set Entrance Conveyor, (Yellow, Green, Or) One Set Escape Conveyor (Blue)  HS Tarriff Class: 8463.90.9099  NOTE: Lot Price is for contents of both Trucks One and Two. Order is broken down for shipment.		427779.00	427779.00
18.	If any of fields 1 to 17 are included on an attached commercial invoice, check this box <input type="checkbox"/>	16. Total Weight	17. Invoice Total	
		Net	Gross 50000 lbs	427779.00
19.	Commercial Invoice No.	20. Originator (Name and Address) Marie Hill West Michigan Spline Inc 156 Manufacturers Drive Holland MI 49424 USA		
21.	22. If fields 23 to 25 are not applicable, check this box <input checked="" type="checkbox"/>			
23. If included in field 17 Indicate amount:  (i) Transportation charges, expenses and insurance from the place of direct shipment to Canada  S _____	24. If not included in field 17 indicate amount:  (i) Transportation charges, expenses and insurance to the place of direct shipment to Canada  S _____	25. Check (If applicable):  (i) Royalty payments or subsequent proceeds are paid or payable by the purchaser  <input type="checkbox"/>		
(ii) Costs for construction, erection and assembly incurred after importation into Canada	(ii) Amounts for commissions other than buying commissions			

## **EXHIBIT E**

11/14/2010 21:53 6163993743

WEST MICHIGAN SPLINE

PAGE 02

**DELPHI**

Steering Solutions Services

Page 1 of 11

Buyer:

DELPHI AUTOMOTIVE SYSTEMS LLC  
DELPHI SAGINAW STEERING DIV  
3900 HOLLAND RD  
SAGINAW MI 48601

WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI 49424

Deliver to:

Delphi S Plant 5  
3900 Holland Rd  
Saginaw MI 48601

**Purchase Order**

PO Number  
450928130

Date Issued  
31-Aug-2009

Version  
01-Sep-2009 02:57:40 EST

*Original PO.  
On January 8, 2010  
was replaced w/ Next one  
As per Gary's request*

Delivery date: 18-NOV-2009

Vendor No: 1024951

DUNS No: 798701702

Payment Terms: 9010

Currency: USD

90/10 retainage Term

Incoterms: FCA- Supplier Dock

Item No.	Material No/Item Identifier No.	Total Order Quantity	Plant Requester
00010	PR15712632 00010	1.000	R905 Delphi S Plant 5 STOPJIK,C.

RECEIVE/INSPECT MACHINE & COMPONENTS  
REF.QUOTATION NO.2-833-A FOR PROJECT RFQ 6939

Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value
18-NOV-2009	1.000	2,250.00	1	EA	2,250.00
<b>Net Line Item Value</b>				<b>USD</b>	<b>2,250.00</b>

Purchasing Contact: Hunter, Ken  
Phone: 989-757-4039  
Fax: 989-757-5884

Contact Address:

**DELPHI**

Steering Solutions Services

Page 2 of 11

WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI 49424

**Purchase Order**

PO Number	Date Issued
450928130	31-Aug-2009
Version	
01-Sep-2009 02:57:40 EST	

Item No.	Material No/Item Identifier No.	Total Order Quantity	Plant Requester
Description			
00020	PR15712632 00020 ALTER EXISTING HMT & PLC LOGIC	1.000	K905 Delphi S Plant 5 STOPJIK,C.
	Delivery Date	Scheduled Quantity	Price Price Unit UOM Value
	18-NOV-2009	1.000	8,500.00 1 EA 8,500.00
	Net Line Item Value		USD 8,500.00
00030	PR15712632 00030 ALTER EXISTING TAILSTOCK TO INCLUDE PART SUPPORT BRACKETS	1.000	K905 Delphi S Plant 5 STOPJIK,C.
	Delivery Date	Scheduled Quantity	Price Price Unit UOM Value
	18-NOV-2009	1.000	3,120.00 1 EA 3,120.00
	Net Line Item Value		USD 3,120.00
00040	PR15712632 00040 ALTER EXISTING HEADSTOCK TO ALLOW FOR PASS THROUGH	1.000	K905 Delphi S Plant 5 STOPJIK,C.
	Delivery Date	Scheduled Quantity	Price Price Unit UOM Value
	18-NOV-2009	1.000	10,320.00 1 EA 10,320.00
	Net Line Item Value		USD 10,320.00
00050	PR15712632 00050 ALTER EXISTING RACK BOXES TO ACCOMMODATE 2 24" RACKS	1.000	K905 Delphi S Plant 5 STOPJIK,C.
	Delivery Date	Scheduled Quantity	Price Price Unit UOM Value
	18-NOV-2009	1.000	9,190.00 1 EA 9,190.00
	Net Line Item Value		USD 9,190.00
00060	PR15712632 00060 ALTER EXISTING SAFETY FENCING TO ACCOMMODATE W/NEW SAFETY DOOR, SAFETY SWITCH, & CYCLE START	1.000	K905 Delphi S Plant 5 STOPJIK,C.
	Delivery Date	Scheduled Quantity	Price Price Unit UOM Value
	18-NOV-2009	1.000	2,200.00 1 EA 2,200.00
	Net Line Item Value		USD 2,200.00

**DELPHI**

Steering Solutions Services

Page 3 of 11

WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI 49424

**Purchase Order**

PO Number	Date Issued
450928130	31-Aug-2009
Version	
01-Sep-2009 02:57:40 EST	

Item No.	Material No/Item Identifier No.	Total Order Quantity	Plant Requester
00070	PR15712632 00070	1.000	K905 Delphi S Plant 5 STOPJIK,C.
<b>REMOVE ALL PERIPERAL EQUIPMENT</b>			
	<b>Delivery Date</b>	<b>Scheduled Quantity</b>	<b>Price</b> <b>Price Unit</b> <b>UOM</b> <b>Value</b>
	18-NOV-2009	1.000	3,950.00    1    EA    3,950.00
	<b>Net Line Item Value</b>		<b>USD</b> <b>3,950.00</b>
00080	PR15712632 00080	1.000	K905 Delphi S Plant 5 STOPJIK,C.
<b>DOCUMENTATION</b>			
	<b>Delivery Date</b>	<b>Scheduled Quantity</b>	<b>Price</b> <b>Price Unit</b> <b>UOM</b> <b>Value</b>
	18-NOV-2009	1.000	5,950.00    1    EA    5,950.00
	<b>Net Line Item Value</b>		<b>USD</b> <b>5,950.00</b>
00090	PR15712632 00090	1.000	K905 Delphi S Plant 5 STOPJIK,C.
<b>PREPARE FOR SHIPMENT</b>			
	<b>Delivery Date</b>	<b>Scheduled Quantity</b>	<b>Price</b> <b>Price Unit</b> <b>UOM</b> <b>Value</b>
	18-NOV-2009	1.000	3,060.00    1    EA    3,060.00
	<b>Net Line Item Value</b>		<b>USD</b> <b>3,060.00</b>
00100	PR15712632 00100	2.000	K905 Delphi S Plant 5 STOPJIK,C.
<b>27 TOOTH, 24/48 PITCH, 45 DEG. PRESSURE ANGLE</b>			
COMPLETE W/ 9 DEG. ANGLED SNAP RING BLADE			
2 SETS - 1 FOR MACHINE, 1 FOR SPARE			
	<b>Delivery Date</b>	<b>Scheduled Quantity</b>	<b>Price</b> <b>Price Unit</b> <b>UOM</b> <b>Value</b>
	18-NOV-2009	2.000	4,990.00    1    EA    9,980.00
	<b>Net Line Item Value</b>		<b>USD</b> <b>9,980.00</b>
00110	PR15712632 00110	2.000	K905 Delphi S Plant 5 STOPJIK,C.
<b>27 TOOTH, 24/48 PITCH, 45 DEG. PRESSURE ANGLE</b>			
COMPLETE W/ STRAIGHT SNAP RING BLADE			
2 SETS - 1 FOR MACHINE, 1 FOR SPARE			
	<b>Delivery Date</b>	<b>Scheduled Quantity</b>	<b>Price</b> <b>Price Unit</b> <b>UOM</b> <b>Value</b>
	18-NOV-2009	2.000	4,650.00    1    EA    9,300.00
	<b>Net Line Item Value</b>		<b>USD</b> <b>9,300.00</b>

**DELPHI**

Steering Solutions Services

Page 4 of 11

WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI 49424

**Purchase Order**

PO Number	Date Issued
450928130	31-Aug-2009
Version	
01-Sep-2009 02:57:40 EST	

Item No.	Material No/Item Identifier No.	Total Order Quantity	Plant Requester
00120	PR15712632 00120  27 TOOTH, 24/48 PITCH, 45 DEG. PRESSURE ANGLE NO SNAP RING BLADE 2 SETS - 1 FOR MACHINE, 1 FOR SPARE	2.000	K905 Delphi S Plant 5 STOPJIK,C.
	<b>Delivery Date</b>	<b>Scheduled Quantity</b>	<b>Price</b> <b>Price Unit</b> <b>UOM</b> <b>Value</b>
	18-NOV-2009	2.000	3,250.00    1 EA    USD    6,500.00
	<b>Net Line Item Value</b>		
00130	PR15712632 00130  34 TOOTH, 32.9374 PITCH, 30 DEG. PRESSURE ANGLE 2 SETS - 1 FOR MACHINE, 1 FOR SPARE	2.000	K905 Delphi S Plant 5 STOPJIK,C.
	<b>Delivery Date</b>	<b>Scheduled Quantity</b>	<b>Price</b> <b>Price Unit</b> <b>UOM</b> <b>Value</b>
	18-NOV-2009	2.000	3,470.00    1 EA    USD    6,940.00
	<b>Net Line Item Value</b>		
00140	PR15712632 00140  RACK SPACERS, 24" RACK SPACERS 2 SETS REQUIRED FOR MACHINE	2.000	K905 Delphi S Plant 5 STOPJIK,C.
	<b>Delivery Date</b>	<b>Scheduled Quantity</b>	<b>Price</b> <b>Price Unit</b> <b>UOM</b> <b>Value</b>
	18-NOV-2009	2.000	1,450.00    1 EA    USD    2,900.00
	<b>Net Line Item Value</b>		
00150	PR15712632 00150  SPLINE ROLLING CENTERS HEADSTOCK & TAILSTOCK CENTERS FOR ROLLING SNAP RING GROOVES 2 SETS REQUIRED FOR MACHINE FOR AIR, HYDRAULIC & COOLANT	2.000	K905 Delphi S Plant 5 STOPJIK,C.
	<b>Delivery Date</b>	<b>Scheduled Quantity</b>	<b>Price</b> <b>Price Unit</b> <b>UOM</b> <b>Value</b>
	18-NOV-2009	2.000	1,360.00    1 EA    USD    2,720.00
	<b>Net Line Item Value</b>		
00160	PR15712632 00160  RUNOFF @ OEM & DELPHI	1.000	K905 Delphi S Plant 5 STOPJIK,C.
	<b>Delivery Date</b>	<b>Scheduled Quantity</b>	<b>Price</b> <b>Price Unit</b> <b>UOM</b> <b>Value</b>
	18-NOV-2009	1.000	4,310.00    1 EA    USD    4,310.00
	<b>Net Line Item Value</b>		

**DELPHI**

Steering Solutions Services

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WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR.  
HOLLAND MI 49424

**Purchase Order**

PO Number 450928130 Date Issued 31-Aug-2009  
Version 01-Sep-2009 02:57:40 EST

Item No.	Material No/Item Identifier No	Total Order Quantity	Plant Requester
	Description		
<b>Total net value</b>		<b>USD</b>	<b>91,190.00</b>

**Notes:**

\*\*\*\*\* REFERENCE - RFQ 6939

\*\*\*\*\* FOR PROMPT PAYMENT, SEND INVOICE TO:

\*\*\*\*\* Requestor Name: Chad Stopjik

\*\*\*\*\* Phone number:89-757-3801

IF DOLLARS / .DOLS. UNIT OF MEASURE IS USED, IT IS UNDERSTOOD THAT THE QUANTITY REFERENCED IN THIS ORDER IS AN ESTIMATED QUANTITY ONLY AND IS NOT TO BE EXCEED THE VALUE OF THE LINE ITEM OR VALUE OF THE PURCHASE ORDER. YOU WILL BE CONTACTED AND PROVIDED AN AUTHORIZED RELEASE WHEN SERVICES/MATERIALS COVERED IN THIS ORDER ARE REQUIRED.

## IF APPLICABLE:

-MQ1 payment will occur from the date that the equipment is successfully run off and approved on the supplier's floor.  
Payment is made according to the payment schedule specified on the purchase order.

-MQ2 payment will occur after a successful runoff on Saginaw purchase order have been met. Payment is made according to the payment schedule specified on the purchase order.

Steering's plant floor and all requirements of the

\*\*\*\*\* Seller acknowledges and agrees that Buyer's General Terms and Conditions and Delphi Customer Specific Requirements are incorporated in, and a part of, this contract and each purchase order, release, requisition, work order, shipping instruction, specification and other document issued by Buyer or accepted in writing by Buyer, whether expressed in written form or by electronic data interchange, relating to the goods and/or services to be provided by Seller pursuant to this contract (such documents are collectively referred to as this "Contract"). A copy of Buyer's General Terms and Conditions and Delphi Customer Specific Requirements are available upon written request to Buyer or via the internet at Delphi's website, delphi.com. Seller acknowledges and agrees that it has read and understands Buyer's General Terms and Conditions and Delphi Customer Specific Requirements. If Seller accepts this Contract in writing or commences any of the work or services which are the subject of this Contract, Seller will be deemed to have accepted this Contract and Buyer's General Terms and Conditions and Delphi Customer Specific Requirements in their entirety without modification. Any additions to, changes in, modifications of, or revisions of this Contract (including Buyer's General Terms and Conditions and Delphi Customer Specific Requirements) which Seller proposes will be deemed to be rejected by Buyer except to the extent that Buyer expressly agrees to accept any such proposals in writing.

**DELPHI**

Steering Solutions Services

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WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI 49424

**Purchase Order**

PO Number	Date Issued
450928130	31-Aug-2009
Version	
01-Sep-2009 02:57:40 EST	

Item No.	Material No/Item Identifier No	Total Order Quantity	Plant Requester
Description			

**Notes: Continued:****Travel and Per Diem Reimbursement**

A. If the Supplier is required by Delphi to travel as an incidental requirement in performing services for Delphi, then such travel and per diem expenses, subject to prior written approval of Delphi, will be reimbursable as follows:

1. Air Travel - Economy/Coach class only for U.S. travel. Business class is permitted for international travel only and with prior written approval.
2. Hotel - Supplier will exercise good, sound business judgment and discretion in choosing hotels, such as a moderately priced chain hotels or hotels that offer discounted corporate rates. Where extended travel is involved, reduced rates may be available and should be requested.
3. Rental cars - Compact or intermediate class only. The cost of collision damage waiver and personal accident insurance is the responsibility of Supplier.
4. Mileage Allowance - Reimbursement will be at \$0.405 per mile for the miles which are in excess of his or her normal commute from home to work and back. When permanently assigned to another location, even if the new location is temporary, Consultant will not be reimbursed for excess miles, additional driving time, etc.
5. Expense Reports - Customarily available receipts must be attached to expense reports Supplier submits. Detailed receipts, other than restaurant tabs, are required for all meals and other expenditures of \$25.00 or more.
6. Meals - Meals will not be reimbursed for non-overnight trips, except in the case of late return occasioned by travel outside normal working hours. Reimbursement for meals will be the actual and reasonable expenses paid by Supplier.
7. Extended Travel - Supplier should review the home visit policy prior to a trip. Generally, the following provisions apply:

If the travel expense is less than the living expense in the temporary location, Supplier will be reimbursed for travel to the permanent location every week.

If the travel expense is more than the living expense in the temporary location, Supplier will be reimbursed for travel to the permanent location every two weeks.

Excess expenses due to frequent travel or stays will not be reimbursed by Delphi without its prior written approval.

8. Miscellaneous - When Supplier chooses an alternative method of transportation, e.g., to drive instead of fly, reimbursement, including meals and lodging will not exceed the lesser of the two costs. Documentation to support the lesser cost must be attached to expense report. Travel time must also be limited if on working hours.

The employee, his or her immediate supervisor, and an authorized Delphi representative must sign the expense report form.

**DELPHI**

Steering Solutions Services

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WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
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**Purchase Order**

PO Number	Date Issued
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Item No.	Material No/Item Identifier No.	Total Order Quantity	Plant Requester

**Notes Continued:**

Supplier is responsible for travel reservations, hotel/motel accommodations and rental cars. If directed by Delphi, Supplier will make all travel arrangements through Global Experts in Travel, using a special account set up for such purposes. To utilize Global Experts in Travel, Consultant must follow instructions in paragraph C below.

Any cash advance by Supplier to its employee is the responsibility of Supplier.

9. Per Diem - In certain instances, a per diem will be paid to Supplier in accordance with Delphi's standard per diem policy.

B. All travel and per diem for which Supplier seeks reimbursement will be submitted to Delphi on standard vouchers, with substantiating documentation, and will accompany the monthly invoices.

C. Eligibility is based on direct reimbursement from Delphi Corporation for qualifying travel expenditures verification of eligibility will be confirmed through the Delphi Corporation purchasing contact and PO Number information required for enrollment. Contract suppliers will be reimbursed for travel expenses at the Delphi Corporation rate only and shall be billed at actual cost (no mark-up allowed). To obtain Delphi Corporation rates, contractors must be properly enrolled in the Delphi Corporation travel program, and all travel (air, hotel, and car) on behalf of and paid for by Delphi Corporation must be arranged through Global Experts in Travel (GET) via Cliqbook, GET's on-line booking tool. Click on the Cliqbook link this site for simple instructions on how to get started with Cliqbook: <http://www.globaleconnected.net/delphi/index2.asp>. Go to supplier enrollment then documentation and finally profile.

\*\*\*\*\*  
\*\*\*\*\*  
Title to goods shall transfer from seller to buyer upon arrival at buyer's consuming plant.  
\*\*\*\*\*  
\*\*\*\*\*

\*\*\*\*\*  
**IMPORTANT NOTICE TO SUPPLIERS:**

PLEASE COMPLY STRICTLY WITH DELPHI'S ENVIRONMENTAL REQUIREMENTS AS STATED IN THE ENVIRONMENTAL REQUIREMENTS FOR CONTRACTORS / SUPPLIERS / VENDORS. A COPY OF THE ENVIRONMENTAL REQUIREMENTS IS AVAILABLE UPON WRITTEN REQUEST TO THE BUYER.

\*\*\*\*\*  
Delphi requires 100% on time delivery performance from suppliers. If you anticipate problems in delivering materials and/or completing services by the date specified on the Buyer's purchase order, the Delphi Buyer should be notified immediately.

\*\*\*\*\*  
Restricted, toxic, and hazardous materials - Suppliers are required to comply with current governmental and safety constraints on restricted, toxic and hazardous materials; as well as environmental, electrical and electromagnetic considerations applicable to the country of manufacture and sale. This relates to both the salable product and the manufacturing processes. (Refer also to Terms and Conditions No. 8 "Ingredients Disclosure and Special Warnings Instructions"). Commencement of any work or service under this order shall constitute seller's acceptance of these responsibilities. If you do not accept these responsibilities, please contact the appropriate Delphi's Buyer.

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Steering Solutions Services

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WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
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**Purchase Order**

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Item No.	Material No/Item Identifier No.	Total Order Quantity	Plant Requester
Description			

Notes Continued:

\*\*\*\*\*  
 Seller acknowledges and agrees that Buyer's General Terms and Conditions and Delphi Customer Specific Requirements are incorporated in, and a part of, this contract and each purchase order, release, requisition, work order, shipping instruction, specification and other document issued by Buyer or accepted in writing by Buyer, whether expressed in written form or by electronic data interchange, relating to the goods and/or services to be provided by Seller pursuant to this contract (such documents are collectively referred to as this "Contract"). A copy of Buyer's General Terms and Conditions and Delphi Customer Specific Requirements are available upon written request to Buyer or via the internet at Delphi's website, [delphi.com](http://delphi.com). Seller acknowledges and agrees that it has read and understands Buyer's General Terms and Conditions and Delphi Customer Specific Requirements. If Seller accepts this Contract in writing or commences any of the work or services which are the subject of this Contract, Seller will be deemed to have accepted this Contract and Buyer's General Terms and Conditions and Delphi Customer Specific Requirements in their entirety without modification. Any additions to, changes in, modifications of, or revisions of this Contract (including Buyer's General Terms and Conditions and Delphi Customer Specific Requirements) which Seller proposes will be deemed to be rejected by Buyer except to the extent that Buyer expressly agrees to accept any such proposals in writing.  
 \*\*\*\*\*

All wood packaging must be compliant with the International Standard Phytosanitary Measure #15 in the treatment of wood packaging material. Please reference the "Requirements for the treatment of wood packaging materials" section of the Supplier Community Portal found on [www.delphi.com](http://www.delphi.com) for further details.  
 \*\*\*\*\*

\*\*\*\*\*  
 ATTENTION:  
 FOR SERVICES PERFORMED UNDER THIS PURCHASE ORDER THE INVOICE MUST BE MAILED TO THE REQUESTOR WHOSE NAME APPEARS  
 UNDER THE DESCRIPTION OF THE SERVICES ON THIS ORDER. INVOICES MAILED TO THE BUYER WILL BE RETURNED TO THE SUPPLIER.  
 \*\*\*\*\*

\*\*\*\*\*  
 Do not bill sales or use tax on items delivered to locations within the states listed below. Delphi Automotive Systems, LLC ("DELPHI") holds direct pay authority with these states. As a result, in all of the identified states DELPHI will remit directly to taxing authorities, all sales or use tax liability related to its purchase and use of tangible personal property and services. Therefore, effective immediately, this tax clause supersedes all tax code information found on this order except for those states not identified below. For those states not identified below, please continue to follow the specific tax code instructions found on this order. Listed below are Direct Pay Permit or Sales Tax License numbers for the eleven (11) states, or DELPHI locations within a state, where DELPHI holds direct pay authority:

Alabama -----	805
New Jersey -----	383-431-131/000

**DELPHI**Steering Solutions Services  
Page 9 of 11WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI 49424**Purchase Order**

PQ Number	Date Issued
450928130	31-Aug-2009
Version	
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Item No.	Material No/Item Identifier No	Total Order Quantity	Plant Requester
Description			

**Notes Continued:**

Georgia	300-45670-8
New York	DP-3487
Indiana	1018702130011
Ohio	98-0002657
Kansas	98-0003a
Texas	1-38-3431131-1
Michigan	38-3431131
Wisconsin	WDP-99-01-010037
Mississippi	4375

If this order relates to a construction contract for real property, all applicable sales and use taxes are the responsibility of the contractor, and should be included in the contractor's bid as required pursuant to Section 7 of the DELPHI 1638 (8/00 Rev A), "Construction General Conditions", unless the responsibility for payment of sales & use taxes are otherwise specifically outlined in the contract.

Questions should be directed to: Delphi Disbursement - Customer Service Phone: (248) 874-4636

\*\*\*\*\*  
\*\*\*\*\*  
\*\*\*\*\*

If this is your first purchase order with Delphi under this DUNS number or your remittance information has changed, you need to establish a payment link with the following:

Delphi Corporation EAG Disbursements Center  
 Vendor Name and Address Group  
 PO Box 972930  
 El Paso, Texas 79997-2930  
 Attention: Vendor Master Group  
 or E-mail  
 Juarez.DelphiA.EFTContacts@Delphi.com

Delphi Accounts Payable Help Desk Phone Number is (888)856 6779 or E-mail at juarez.delphia.helpdesktieriusaccspay@delphi.com.

You will need to provide a copy of invoice or letterhead showing, company name, correct remittance and correspondence addresses, contract number and "ship from" DUNS number.

You should have received an EFT Agreement from your buyer. But you can obtain a copy of the EFT Agreement forms at Website at [www.delphi.com](http://www.delphi.com) <<http://www.delphi.com>> Double Click on "Supplier Portal" in the bottom right of the screen, then click "HERE" under How to Become a Supplier. Then click

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WEST MICHIGAN SPLINE

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**DELPHI**

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WEST MICHIGAN SPLINE INC  
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### Purchase Order

**PO Number**  
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**Version**  
01-Sep-2009 02:57:40 EST

Item No.	Material No/Item Identifier No	Total Order Quantity	Plant Requester
Description			

**Notes Continued:**

on "Doing Business with Delphi" under Frequently Used Documents. Click on "Delphi Customer Specific Requirements". Scroll to the Payment Section. Then click on "EFT Payment Authorization Form" to download.

You can now view payment status on-line using c\*DELPHIPAY. For new users, the registration instructions are at <http://delphi.covisint.com> under the Registration tab. Please contact the Delphi Help Desk at 877-7DELPHI for any technical questions.

This order will pay on receipt. Please do not send an invoice unless specifically requested on the order. This is an invoice less system, which generates payment, based on receipt.

If you would like to set up EDI 820 transmissions, you can contact GXS via phone at 1-800-055-6432 or e-mail at [ePayments@gxs.com](mailto:ePayments@gxs.com).

If this P.O. is in error, please advise the buyer listed below before shipping.

Payment issues and questions regarding shipped material should be directed to the Delphi Accounts Payable Help Desk at (888) 855-6779.

**SHIPPING INSTRUCTIONS-**

**FOR SHIPMENTS ORIGINATING WITHIN NORTH AMERICA:**

1 TO 150 LBS. USE FED EX GROUND COLLECT BILLING CALL (800) 463-3339

USE THE FOLLOWING FED EX ACCOUNT NUMBERS FOR THE RESPECTIVE "DELIVER TO" PLANT SHOWN ON THIS PURCHASE ORDER.

MAIN OFFICES, SAGINAW, MI, ACCOUNT 167319343 PLANT 1, SAGINAW, MI, ACCOUNT 276899643 PLANT 3

PLANT 4, SAGINAW, MI. ACCOUNT 167319149 PLANT 5, SAGINAW, MI.

ACCOUNT 167319165 PLANT 6, SAGINAW, MI, ACCOUNT 167319181  
PLANT 68/40, HARRIS MEXICO/EL PASO, TX, ACCOUNT 167319181  
PLANT 7, SAGINAW, MI, ACCOUNT 167319220

PLANT 67/40, JUAREZ MEXICO/EL PASO, TX, ACCOUNT 161212962  
PLANT 67/44, SABINAS, MEXICO/LARDO, TX, ACCOUNT 200755144  
PLANT 67/43, SABINAS, MEXICO/LARDO, TX, ACCOUNT 466932965

PLANT 65/66/43, SABINAS, MEXICO/LAREDO, TX. ACCOUNT 3993535141  
PLANT 65/66/43, QUERETARO, MEXICO/LAREDO, TX. ACCOUNT 466932065

PLANT 65/66/44, QUERETARO, MEXICO/LAREDO, TX ACCOUNT  
4609329603  
309355141

\*\*\*\*\*  
CALL 989-757-3464 FOR ROUTING INSTRUCTIONS.  
OVER 150 LBS. USE CENTRAL TRANSPORT. CALL (800)221-9602  
FOR SHIPMENTS ORIGINATING OUTSIDE NORTH AMERICA.

**-Seller acknowledges and agrees that Buyer's Machinery and Equipment Terms and Conditions are incorporated in, and a part of, this contract and each purchase order, release, requisition, work order, shipping instruction, specification and other document issued by Buyer or accepted in writing by Buyer, whether expressed in written form or by electronic data interchange, relating to the goods and/or services to be provided by Seller pursuant to this contract (such documents are**



Steering Solutions Services

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WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
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**Purchase Order**

PO Number	Date Issued
450928130	31-Aug-2009
Version	
01-Sep-2009 02:57:40 EST	

Item No.	Material No/Item Identifier No	Total Order Quantity	Plant Requester
Description			

**Notes Continued:**

collectively referred to as this "Contract"). A copy of Buyer's Machinery and Equipment Terms and Conditions are available upon written request to Buyer or via the internet at Delphi's website, [www.delphi.com](http://www.delphi.com). Seller acknowledges and agrees that it has read and understands Buyer's Machinery and Equipment Terms and Conditions. If Seller accepts this Contract in writing or commences any of the work or services which are the subject of this Contract, Seller will be deemed to have accepted this Contract, Buyer's Machinery and Equipment Terms and Conditions, and in their entirety without modification. Any additions to, changes in, modifications of, or revisions of this Contract (including Buyer's Machinery and Equipment Terms and Conditions) which Seller proposes will be deemed to be rejected by Buyer except to the extent that Buyer expressly agrees to accept any such proposals in writing.

**\*\*\*\*\* SHIPPING INSTRUCTIONS FOR MACHINERY AND EQUIPMENT:**

CONTACT SUSAN LUTZ AT 989-757-3058 FOR NORTH AMERICAN SHIPMENTS AND INTERNATIONAL SHIPMENTS. SHE WILL BE ABLE TO HELP WITH ANY QUESTIONS YOU MAY HAVE REGARDING SHIPMENTS OF MACHINERY AND EQUIPMENT - THE SUPPLIER IS RESPONSIBLE FOR PROPERLY PACKAGING THE MACHINE FOR SHIPMENT WHETHER IT IS OVER LAND BY TRUCK, OCEAN GOING OR AIR FREIGHT. DELPHI WILL BE RESPONSIBLE FOR CUSTOMS CHARGES AND DUTIES, IF APPLICABLE, AND FOR ARRANGING PICK UP OF THE MACHINE

-Warranty period begins at start of production

-Delphi Manufacturing Engineering Machinery and Equipment specifications apply to this order - refer to [www.delphisuppliers.com](http://www.delphisuppliers.com) for a copy of these specifications

Supplier agrees to make deliveries according to the agreed upon delivery date(s), and to pay to Buyer liquidated damages amounting to 1.00% of the contract price per week, for each week (or part thereof) of any delay. Additional charges incurred by the supplier to achieve agreed upon delivery date are the supplier's responsibility and will not be reimbursed by Delphi.

Assignment: this agreement will be assigned automatically without any notice to supplier, concurrently with the completion of the sale of Delphi's steering and halfshaft business (the "Business") to Steering Solutions Corporation or one of its affiliates or such other person who acquires the Business at the closing date of the transaction, from and after which time, Delphi will have no obligation under this agreement whatsoever, and supplier hereby (i) releases Delphi from any obligation under this Agreement from such date, and (ii) agrees to look only to Steering Solutions Corporation for performance of all customer obligations under this agreement.

If the Seller accepts the Purchase Order in writing or commences any of the work or services which are the subject of this Purchase Order, Seller will be deemed to have accepted this assignment clause and Buyer's General terms and Conditions and Specific Requirements in their entirety without modification.

## **EXHIBIT F**

08/18/2010 13:39 6163593743

WEST MICHIGAN SPLINE

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Feb 24<sup>th</sup>, 2010

To Whom It may Concern;

Per the request of Mr. Gary Hill, president of West Michigan Spline Co (WMS).concerning the purchase of two machines (Tag # 140080 & Tag # 140082), this letter is to confirm that West Michigan Spline (WMS) was , in all aspects of the equipment purchase treated in the manner in which we treat all of our equipment suppliers. As to the specific question of payment terms, WMS was paid based on our standard contractual terms and conditions. As previously stated, WMS provided two machines to Delphi, the purchase order; payment terms and key dates are listed below.

Machine #1 (Capital Asset Tag# 140080)

PO# S2M81552	October 12, 2004	payment terms: 2 <sup>nd</sup> day 2 <sup>nd</sup> month
MQ1 Runoff -	July 7, 2005	
Invoiced (#2-694) -	July 14, 2005	
Payment Received -	September 6, 2005	

Machine #2 (Capital Asset Tag# 140082)

PO#S2M81551	October 12, 2004	payment terms: 2 <sup>nd</sup> day 2 <sup>nd</sup> month
MQ1 Runoff -	August 31, 2005	
Invoiced (#2-693)	August 31, 2005	
Payment Received	October 6, 2005	

Please feel free to contact me if you have any questions or comments.



Mark Gendregeske  
Chief Manufacturing Engineer  
Driveline and Hydraulic Products  
Nexteer Automotive  
Steering Solutions Services Corp.



Gary Weiss  
Supervisor Mfg Engineering  
Driveline and Hydraulic Products  
Nexteer Automotive  
Steering Solutions Services Corp.

## **EXHIBIT G**

HONIGMAN MILLER SCHWARTZ AND COHN LLP

Judy B. Calton (P38733)

Seth A. Drucker (P65641)

2290 First National Building

660 Woodward Avenue

Detroit, MI 48226-3506

Telephone: (313) 465-7626

Faxsimile: (313) 465-7627

Email: sdrucker@honigman.com

Attorneys for Defendant West

Michigan Spline, Inc.

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

<b>In Re</b>	:	
<b>DELPHI CORPORATION, et al.,</b>	:	Chapter 11
	:	Case No. 05-44481 (RDD)
Debtors.	:	Hon. Robert D. Drain
<b>DELPHI CORPORATION, et al.,</b>	x	
	:	
Plaintiffs,	:	
Against	:	
<b>WEST MICHIGAN SPLINE, INC.,</b>	:	Adv. Pro. No. 07-02600 (RDD)
Defendant.	:	
	x	

**DECLARATION OF MARK ROVOLL**

Mark Rovoll declares as follows:

1. I was a Senior Manufacturing Engineer employed by Delphi Automotive Systems, LLC (“DAS”), and later its successor, until around April 2010.
2. I make this Declaration upon personal knowledge and if called as a witness would testify to the facts in this Declaration.

3. My responsibilities at DAS included the approval of certain machines ordered by and manufactured for DAS.

4. Among the machines I was responsible for were two machines ordered by DAS in 2004 from West Michigan Spline, Inc. ("WMS") to be delivered in to the Delphi Saginaw Santa Rosa plant in Mexico (the "Machines").

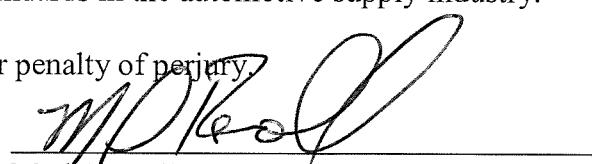
5. I was responsible for DAS' approval in 2005 of the run-off of the Machines at WMS' plant in Holland, Michigan, and approved in 2005 the qualifications of the Machines and DAS' payment of ninety (90%) percent of the purchase order price for the Machines.

6. I also was responsible for DAS' approval of the run-off of the Machines after their installation in the Santa Rosa plant, and approved the qualifications of the Machines and Delphi's payment in 2006 of the final 10% of the purchase order price for the Machines.

7. DAS' approval of the run-off of the Machines and the payment for the Machines was in the ordinary course of DAS' business and the business of machine suppliers to DAS. There was nothing unusual or outside of the ordinary in the approval of the run-off or approval for payment for the Machines.

8. Based on my experience in the automotive supply industry, WMS's supply of the Machines and DAS' approval of the run-off of the Machines and payment for the Machines were according to ordinary business terms and standards in the automotive supply industry.

9. I make this Declaration under penalty of perjury.



Mark Rovoll

Executed in \_\_\_\_\_, on  
November 19, 2010

8466065.1

## **EXHIBIT H**

**West Michigan Spline, Inc.  
Billing and Payment History**

<b>Invoice Number</b>	<b>PO Number</b>	<b>Amount</b>	<b>Invoice Date</b>	<b>Date Paid</b>	<b>Days Outstanding</b>
1-735	A2M91336	\$ 2,428.87	5/21/2002	7/8/2002	48
1-668	S2M80899	\$ 11,130.00	6/7/2002	8/5/2002	59
1-748	A2M92251	\$ 2,330.88	7/31/2002	9/6/2002	37
2-586	S2M81062	\$ 151,268.40	12/23/2002	3/6/2003	73
2-586-1	S2M81062	\$ 16,807.60	1/29/2003	2/28/2003	30
1-813	S2S41016	\$ 9,958.00	2/19/2003	4/4/2003	44
2-641	A2M92293	\$ 39,220.00	7/14/2003	9/5/2003	53
2-641-1	A2M92294	\$ 35,810.00	7/14/2003	9/5/2003	53
2-641-2	A2M92293001	\$ 6,692.00	7/14/2003	9/5/2003	53
2-694	S2M81552	\$ 360,729.90	7/14/2005	9/6/2005	54
2-693	S2M81551, 001	\$ 254,185.20	8/31/2005	10/6/2005	36

AVERAGE 49  
STDEV 12  
RANGE 35 - 60

# **EXHIBIT I**

**DETROIT.2336357.1**

Delphi Corporation v. West Michigan Spline, Inc.  
Adv. Pro. No. 10-02600  
Ordinary Course Defense Only

Alleged Preferences	Invoice Relating to Alleged Preference					Ordinary Course Transactions		Gross Preference Exposure
	Check Ref. Date	Amount	Invoice #	Invoice Date	Amount	Date Received	Days Outstanding	
	9/7/2005	\$ 360,729.90	2-694	7/14/2005	\$ 360,729.90	9/6/05	54	Y \$ -
	10/7/2005	\$ 254,185.20	2-693	8/31/2005	\$ 254,185.20	10/6/05	36	Y \$ -
Total Alleged Preferential Transfer					Total Ordinary Course Defense			\$ 614,915.10